

AGGREGATED INFORMATION FOR WESTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Operating Revenue and Expenditure													
Operating Revenue	41 201 034	11 529 287	28.0%	10 020 733	24.3%	21 550 020	52.3%	8 304 060	50.9%	20.7%			
Property rates	7 889 369	2 895 978	36.7%	1 671 131	21.2%	4 567 109	57.9%	1 461 378	60.6%	14.4%			
Property rates - penalties and collection charges	28 445	4 875	17.1%	7 283	25.6%	12 158	42.7%	24 339	41.5%	(70.1%)			
Service charges - electricity revenue	14 790 279	3 832 281	25.9%	3 537 310	23.9%	7 369 591	49.8%	3 329 984	49.1%	6.2%			
Service charges - water revenue	3 744 130	738 263	19.7%	921 360	24.6%	1 659 623	44.3%	765 048	42.0%	20.4%			
Service charges - sanitation revenue	1 999 542	629 855	31.5%	415 778	20.8%	1 045 633	52.3%	350 608	54.1%	18.6%			
Service charges - refuse revenue	1 506 050	501 207	33.3%	321 868	21.4%	823 075	54.7%	292 893	56.4%	9.9%			
Service charges - other	260 883	74 189	28.4%	84 318	32.3%	158 508	60.8%	45 384	50.5%	85.8%			
Rental of facilities and equipment	500 697	133 164	26.6%	127 679	25.5%	260 943	52.1%	123 540	46.2%	3.4%			
Interest earned - external investments	450 982	157 621	35.0%	185 951	41.2%	343 572	76.2%	149 972	57.5%	24.0%			
Interest earned - outstanding debtors	271 051	68 538	25.3%	71 895	26.5%	140 433	51.8%	45 555	51.1%	57.8%			
Dividends received	-	-	-	-	-	-	-	-	-	-			
Fines	351 732	87 444	24.9%	93 655	26.6%	181 099	51.5%	73 566	42.1%	27.3%			
Licences and permits	107 708	25 360	23.5%	24 537	22.8%	49 897	46.3%	26 722	53.8%	(8.2%)			
Agency services	390 963	98 344	25.2%	143 254	36.6%	241 598	61.8%	98 616	55.8%	45.3%			
Transfers recognised - operational	5 993 876	1 429 243	23.8%	1 527 453	25.5%	2 956 696	49.3%	1 353 163	52.1%	12.9%			
Other own revenue	2 770 338	849 936	30.7%	856 399	30.9%	1 706 335	61.6%	160 062	38.9%	435.0%			
Gains on disposal of PPE	144 989	2 988	2.1%	30 862	21.3%	33 850	23.3%	3 229	5.6%	855.6%			
Operating Expenditure	41 754 323	8 864 269	21.2%	9 810 169	23.5%	18 674 438	44.7%	9 531 041	46.3%	2.9%			
Employee related costs	12 909 212	2 928 811	22.7%	3 420 792	26.5%	6 349 603	49.2%	3 245 281	49.9%	5.4%			
Remuneration of councillors	354 856	80 684	22.7%	80 707	22.7%	161 391	45.5%	76 055	45.8%	6.1%			
Debt impairment	1 233 160	280 299	22.7%	272 169	22.1%	552 468	44.8%	261 154	46.6%	4.2%			
Depreciation and asset impairment	3 294 959	624 821	19.0%	732 282	22.2%	1 357 103	41.2%	757 267	45.0%	(3.3%)			
Finance charges	1 277 677	224 793	17.6%	306 382	24.0%	531 174	41.6%	313 059	45.0%	(2.1%)			
Bulk purchases	10 453 699	2 574 460	24.6%	2 245 482	21.5%	4 819 942	46.1%	2 084 354	44.8%	7.7%			
Other Materials	593 321	105 349	17.8%	126 409	21.3%	231 758	39.1%	115 809	38.1%	9.2%			
Contracted services	4 679 402	609 521	13.0%	983 981	21.0%	1 593 502	34.1%	946 551	39.7%	4.0%			
Transfers and grants	208 311	73 726	35.4%	62 460	30.0%	136 187	65.4%	61 744	60.1%	1.2%			
Other expenditure	6 746 085	1 361 791	20.2%	1 579 059	23.4%	2 940 856	43.6%	1 669 719	46.6%	(5.4%)			
Loss on disposal of PPE	3 641	10	.3%	445	12.2%	455	12.5%	48	.8%	834.3%			
Surplus/(Deficit)	(553 289)	2 665 018		210 564		2 875 582		(1 226 981)					
Transfers recognised - capital	3 741 247	386 902	10.3%	886 432	23.7%	1 273 334	34.0%	703 674	28.9%	26.0%			
Contributions recognised - capital	-	-	-	-	-	(1 500)	-	(1 500)	-	838.8%	(100.0%)		
Surplus/(Deficit) after capital transfers and contributions	3 187 958	3 051 920		1 095 496		4 147 417		(523 306)					
Taxation	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation	3 187 958	3 051 920		1 095 496		4 147 417		(523 306)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	3 187 958	3 051 920		1 095 496		4 147 417		(523 306)					
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	(0)	-	(0)	-	(600.0%)	-		
Surplus/(Deficit) for the year	3 187 958	3 051 920		1 095 496		4 147 417		(523 306)					

Part 2: Capital Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Capital Revenue and Expenditure													
Source of Finance	8 373 447	789 388	9.4%	1 657 007	19.8%	2 446 395	29.2%	1 519 832	30.4%	9.0%			
National Government	3 234 069	382 422	11.8%	743 202	23.0%	1 125 624	34.8%	615 598	32.3%	20.7%			
Provincial Government	493 929	66 923	13.5%	204 969	41.5%	271 892	55.0%	157 988	40.9%	29.7%			
District Municipality	6 000	-	-	463	7.7%	463	7.7%	-	-	(100.0%)			
Other transfers and grants	59 763	1 162	1.9%	10 901	18.2%	12 063	20.2%	878	18.5%	1 142.2%			
Transfers recognised - capital	3 793 761	450 507	11.9%	959 534	25.3%	1 410 042	37.2%	774 464	33.8%	23.9%			
Borrowing	2 859 055	227 610	8.0%	445 776	15.6%	673 385	23.6%	489 335	27.7%	(8.9%)			
Internally generated funds	1 634 607	98 648	6.0%	232 473	14.2%	331 121	20.3%	232 420	25.2%	-			
Public contributions and donations	86 023	12 624	14.7%	19 223	22.3%	31 847	37.0%	23 612	46.8%	(18.6%)			
Capital Expenditure Standard Classification	8 373 447	789 388	9.4%	1 657 007	19.8%	2 446 395	29.2%	1 519 832	30.4%	9.0%			
Governance & Administration	637 794	66 176	10.4%	86 564	13.6%	152 740	23.9%	88 809	33.1%	(2.5%)			
Executive & Council	37 409	1 756	4.7%	3 193	8.5%	4 949	13.2%	4 653	19.4%	(31.4%)			
Budget & Treasury Office	15 567	1 847	11.9%	3 540	22.7%	5 388	34.6%	2 883	20.3%	22.8%			
Corporate Services	584 818	62 573	10.7%	79 831	13.7%	142 404	24.4%	81 273	35.4%	(1.8%)			
Community and Public Safety	1 649 191	165 533	10.0%	428 971	26.0%	594 504	36.0%	320 426	34.8%	33.9%			
Community & Social Services	251 283	15 872	6.3%	29 842	11.9%	45 714	18.2%	17 598	20.1%	69.6%			
Sport And Recreation	249 705	30 533	12.2%	60 058	24.1%	90 591	36.3%	41 187	22.5%	45.8%			
Public Safety	131 420	16 681	12.7%	24 281	18.5%	40 963	31.2%	36 358	38.5%	(33.2%)			
Housing	994 656	101 257	10.2%	310 424	31.2%	411 682	41.4%	220 422	40.5%	40.8%			
Health	22 126	1 189	5.4%	4 366	19.7%	5 555	25.1%	4 860	26.0%	(10.2%)			
Economic and Environmental Services	2 126 454	225 105	10.6%	469 726	22.1%	694 832	32.7%	481 379	36.7%	(2.4%)			
Planning and Development	113 944	10 102	8.9%	10 651	9.3%	20 753	18.2%	15 743	36.0%	(32.3%)			
Road Transport	1 992 394	214 204	10.8%	455 270	22.9%	669 473	33.6%	464 037	37.2%	(1.9%)			
Environmental Protection	20 117	799	4.0%	3 806	18.9%	4 605	22.9%	1 599	6.0%	138.0%			
Trading Services	3 958 307	332 569	8.4%	671 622	17.0%	1 004 191	25.4%	628 840	25.4%	6.8%			
Electricity	1 551 388	120 885	7.8%	232 242	15.0%	353 127	22.8%	272 867	25.1%	(14.9%)			
Water	899 824	104 979	11.7%	187 280	20.8%	292 259	32.5%	161 578	29.2%	15.9%			
Waste Water Management	981 827	78 110	8.0%	187 898	19.1%	266 008	27.1%	166 056	27.0%	13.2%			
Waste Management	525 268	28 595	5.4%	64 202	12.2%	92 797	17.7%	28 339	13.0%	126.5%			
Other	1 700	5	.3%	123	7.2%	127	7.5%	378	18.0%	(67.5%)			

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities													
Receipts	43 238 336	12 578 906	29.1%	12 352 250	28.6%	24 931 156	57.7%	11 425 945	58.1%	8 114 100	58.0%	8.1%	
Ratpayers and other	32 906 669	9 560 979	29.1%	9 547 582	29.0%	19 108 561	58.1%	8 114 100	58.0%	7 997 823	57.8%	9.6%	
Government - operating	5 983 619	1 654 821	27.7%	1 448 761	24.2%	3 103 582	51.9%	1 477 094	59.4%	1 251 062	41.9%	-	
Government - capital	3 852 148	1 186 309	30.8%	1 164 753	30.2%	2 351 062	61.0%	1 084 953	58.0%	1 084 953	41.7%	7.4%	
Interest	495 899	176 797	35.7%	191 154	38.5%	367 952	74.2%	149 798	50.1%	149 798	27.6%	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(35 862 587)	(11 675 671)	32.6%	(10 136 094)	28.3%	(21 811 764)	60.8%	(8 319 682)	57.4%	(7 997 823)	57.8%	21.8%	
Suppliers and employees	(34 524 858)	(11 432 413)	33.1%	(9 825 683)	28.5%	(21 258 097)	61.6%	(7 997 823)	57.8%	(7 997 823)	57.8%	22.9%	
Finance charges	(1 218 130)	(222 484)	18.3%	(285 930)	23.5%	(508 414)	41.7%	(291 195)	49.4%	(285 930)	41.7%	(1.8%)	
Transfers and grants	(119 599)	(20 773)	17.4%	(24 481)	20.5%	(45 254)	37.8%	(30 664)	37.3%	(24 481)	37.3%	(20.2%)	
Net Cash from/(used) Operating Activities	7 375 748	903 236	12.2%	2 216 156	30.0%	3 119 392	42.3%	3 106 263	61.8%	3 106 263	42.3%	(28.7%)	
Cash Flow from Investing Activities													
Receipts	(287 180)	132 892	(46.3%)	28 841	(10.0%)	161 734	(56.3%)	46 824	262.7%	46 824	262.7%	(38.4%)	
Proceeds on disposal of PPE	100 025	2 829	2.8%	4 426	4.4%	7 255	7.3%	4 669	13.4%	4 669	13.4%	(5.2%)	
Decrease in non-current debtors	-	280	-	251	-	531	-	138	85.8%	138	85.8%	82.0%	
Decrease in other non-current receivables	742	976	131.5%	317	42.7%	1 293	174.2%	432	11.8%	432	11.8%	(26.6%)	
Decrease (increase) in non-current investments	(387 947)	128 807	(33.2%)	23 848	(6.1%)	152 654	(39.3%)	41 586	(2 357.8%)	41 586	(2 357.8%)	(42.7%)	
Payments	(8 178 331)	(1 005 981)	12.3%	(1 518 120)	18.6%	(2 524 101)	30.9%	(2 491 736)	49.1%	(2 491 736)	49.1%	(39.1%)	
Capital assets	(8 178 331)	(1 005 981)	12.3%	(1 518 120)	18.6%	(2 524 101)	30.9%	(2 491 736)	49.1%	(2 491 736)	49.1%	(39.1%)	
Net Cash from/(used) Investing Activities	(8 465 512)	(873 089)	10.3%	(1 489 279)	17.6%	(2 362 368)	27.9%	(2 444 912)	46.7%	(2 444 912)	46.7%	(39.1%)	
Cash Flow from Financing Activities													
Receipts	2 015 596	53 793	2.7%	10 198	.5%	63 991	3.2%	26 683	9.7%	26 683	9.7%	(61.8%)	
Short term loans	13 310	21 400	160.8%	4 548	34.2%	25 948	194.9%	-	-	-	-	(100.0%)	
Borrowing long term/refinancing	1 959 343	26 836	1.4%	-	-	26 836	1.4%	22 123	6.8%	22 123	6.8%	(100.0%)	
Increase (decrease) in consumer deposits	42 943	5 557	12.9%	5 650	13.2%	11 208	26.1%	4 561	72.3%	4 561	72.3%	23.9%	
Payments	(631 768)	(112 523)	17.8%	(190 837)	30.2%	(303 359)	48.0%	(181 897)	52.4%	(181 897)	52.4%	4.9%	
Repayment of borrowing	(631 768)	(112 523)	17.8%	(190 837)	30.2%	(303 359)	48.0%	(181 897)	52.4%	(181 897)	52.4%	4.9%	
Net Cash from/(used) Financing Activities	1 383 828	(58 730)	(4.2%)	(180 638)	(13.1%)	(239 368)	(17.3%)	(155 214)	107.8%	(155 214)	107.8%	16.4%	
Net Increase/(Decrease) in cash held	294 065	(28 583)	(9.7%)	546 239	185.8%	517 656	176.0%	506 137	(10.7%)	506 137	(10.7%)	7.9%	
Cash/lcash equivalents at the year begin:	9 577 013	9 371 959	97.9%	9 343 375	97.6%	9 371 959	97.9%	10 570 669	108.3%	10 570 669	108.3%	(11.6%)	
Cash/lcash equivalents at the year end:	9 871 078	9 343 375	94.7%	9 889 615	100.2%	9 889 615	100.2%	11 077 107	125.8%	11 077 107	125.8%	(10.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	416 392	15.2%	93 195	3.4%	76 256	2.8%	2 155 776	78.6%	2 741 618	31.0%	9 713	.4%
Trade and Other Receivables from Exchange Transactions - Electricity	858 684	71.5%	67 008	5.6%	37 507	3.1%	238 576	19.9%	1 201 774	13.6%	1 180	.1%
Receivables from Non-exchange Transactions - Property Rates	559 315	30.8%	56 111	3.1%	48 664	2.7%	1 152 461	63.4%	1 816 552	20.5%	1 966	.1%
Receivables from Exchange Transactions - Waste Water Management	212 047	15.9%	48 877	3.7%	39 324	3.0%	1 031 335	77.5%	1 331 584	15.0%	5 662	.4%
Receivables from Exchange Transactions - Waste Management	116 560	17.6%	27 450	4.1%	26 432	4.0%	491 518	74.3%	661 959	7.5%	6 390	1.0%
Receivables from Exchange Transactions - Property Rental Debtors	56 610	9.1%	12 096	1.9%	12 179	2.0%	542 245	87.0%	623 130	7.0%	65	.1%
Interest on Arrear Debtor Accounts	44 170	5.2%	18 454	2.2%	29 546	3.5%	749 891	89.1%	842 061	9.5%	825	.1%
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(126 807)	35.2%	(50 736)	14.1%	(86 733)	24.0%	(96 380)	26.7%	(360 657)	(4.1%)	3 110	(.9%)
Total By Income Source	2 136 971	24.1%	272 454	3.1%	183 174	2.1%	6 265 421	70.7%	8 858 021	100.0%	28 910	.3%
Debtors Age Analysis By Customer Group												
Organs of State	70 314	168.4%	(74 235)	(177.8%)	(72 550)	(173.7%)	118 227	283.1%	41 757	5%	-	-
Commercial	1 027 752	53.0%	104 010	5.4%	51 158	2.6%	755 075	39.0%	1 937 996	21.9%	50	.1%
Households	1 123 953	16.1%	255 907	3.7%	221 211	3.2%	5 375 988	77.1%	6 970 059	78.8%	17 978	.3%
Other	(85 049)	86.1%	(13 228)	13.4%	(16 640)	16.8%	16 131	(16.3%)	(98 790)	(1.1%)	10 982	(11.1%)
Total By Customer Group	2 136 971	24.1%	272 454	3.1%	183 174	2.1%	6 265 421	70.7%	8 858 021	100.0%	28 910	.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	96 195	91.0%	3 465	3.3%	6 086	5.8%	-	-	105 746	16.3%	
Bulk Water	1 088	100.0%	-	-	-	-	-	-	1 088	.2%	
PAYE deductions	12 495	100.0%	-	-	-	-	-	-	12 495	1.9%	
VAT (output less input)	6 312	100.0%	-	-	-	-	-	-	6 312	1.0%	
Pensions / Retirement	1 404	98.9%	-	-	16	1.1%	-	-	1 420	.2%	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	290 830	98.9%	1 877	.6%	(2 471)	(.8%)	3 905	1.3%	294 141	45.3%	
Auditor-General	3 935	45.1%	23	.3%	1 713	19.6%	3 057	35.0%	8 728	1.3%	
Other	218 288	99.3%	345	2%	13	-	1 098	5%	219 744	33.8%	
Total	630 547	97.1%	5 710	.9%	5 357	.8%	8 060	1.2%	649 674	100.0%	

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15								2013/14			Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure													
Operating Revenue	28 436 210	7 118 876	25.0%	7 270 631	25.6%	14 389 507	50.6%	5 872 375	47.6%	23.8%			
Property rates	5 942 513	1 503 493	25.3%	1 497 758	25.2%	3 001 251	50.5%	1 370 981	51.2%	9.2%			
Property rates - penalties and collection charges	-	-	-	-	-	-	-	17 158	38.4%	(100.0%)			
Service charges - electricity revenue	10 076 891	2 670 219	26.5%	2 424 753	24.1%	5 094 972	50.6%	2 300 921	49.2%	5.4%			
Service charges - water revenue	2 560 130	473 046	18.5%	628 873	24.6%	1 101 919	43.0%	512 949	40.7%	22.6%			
Service charges - sanitation revenue	1 374 589	269 783	19.6%	340 311	24.8%	610 094	44.4%	286 793	42.3%	18.7%			
Service charges - refuse revenue	899 811	241 568	24.4%	241 201	24.4%	482 769	48.8%	228 437	48.4%	5.6%			
Service charges - other	260 843	70 702	27.1%	87 791	33.7%	158 492	60.8%	48 813	51.6%	79.9%			
Rental of facilities and equipment	358 711	89 753	25.0%	89 335	24.9%	179 088	49.9%	87 889	43.8%	1.6%			
Interest earned - external investments	275 762	119 246	43.2%	135 430	49.2%	254 876	92.4%	110 655	66.8%	22.6%			
Interest earned - outstanding debtors	208 262	47 943	23.0%	50 499	24.2%	98 442	47.3%	27 494	45.8%	83.7%			
Dividends received	-	-	-	-	-	-	-	-	-	-			
Fines	175 648	50 126	28.5%	59 060	33.6%	109 186	62.2%	38 287	36.4%	54.3%			
Licences and permits	40 388	10 946	27.1%	10 620	26.3%	21 565	53.4%	9 743	63.7%	9.0%			
Agency services	150 439	37 222	24.7%	46 023	30.6%	83 246	55.3%	40 749	60.0%	12.9%			
Transfers recognised - operational	3 498 169	769 161	22.0%	849 499	24.3%	1 618 661	46.3%	696 392	52.6%	22.0%			
Other own revenue	2 403 556	763 756	31.8%	782 751	32.6%	1 546 506	64.3%	95 696	36.4%	718.0%			
Gains on disposal of PPE	120 500	1 913	1.6%	26 528	22.0%	28 440	23.6%	(581)	.5%	(4 668.7%)			
Operating Expenditure	28 438 211	6 262 828	22.0%	6 638 334	23.3%	12 901 162	45.4%	6 540 735	47.5%	1.5%			
Employee related costs	8 723 325	2 028 623	23.3%	2 349 692	26.9%	4 378 316	50.2%	2 266 736	50.7%	3.7%			
Remuneration of councillors	133 619	30 166	22.6%	30 652	22.9%	60 819	45.5%	28 609	46.0%	7.1%			
Debt impairment	950 533	237 688	25.0%	237 688	25.0%	475 376	50.0%	216 548	50.0%	9.8%			
Depreciation and asset impairment	2 154 335	475 636	22.1%	470 659	21.8%	946 295	43.9%	464 545	48.8%	1.3%			
Finance charges	919 232	186 601	20.3%	188 218	20.5%	374 819	40.8%	192 546	44.6%	(2.2%)			
Bulk purchases	7 050 011	1 771 979	25.1%	1 525 007	21.6%	3 296 986	46.8%	1 433 158	45.3%	6.4%			
Other Materials	387 117	83 358	21.5%	81 384	21.0%	164 741	42.6%	83 415	42.9%	(2.4%)			
Contracted services	4 205 198	544 608	13.0%	866 538	20.6%	1 411 146	33.6%	846 577	40.5%	2.4%			
Transfers and grants	125 354	53 809	42.9%	31 588	25.2%	85 397	68.1%	23 449	142.5%	33.6%			
Other expenditure	3 789 486	850 360	22.4%	856 907	22.6%	1 707 267	45.1%	984 953	49.3%	(13.0%)			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit)	(2 001)	856 048		632 297		1 488 345		(668 340)					
Transfers recognised - capital	2 817 627	310 759	11.0%	707 005	25.1%	1 017 765	36.1%	587 451	35.0%	20.4%			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-			
Contributed assets	-	-	-	(1 500)	-	(1 500)	-	-	-	(100.0%)			
Surplus/(Deficit) after capital transfers and contributions	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)					
Taxation	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)					
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	(0)	-	(0)	-	(600.0%)	-		
Surplus/(Deficit) for the year	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15								2013/14			Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure													
Source of Finance	6 211 315	568 959	9.2%	1 218 598	19.6%	1 787 557	28.8%	1 117 122	29.8%	9.1%			
National Government	2 515 669	264 848	10.5%	583 638	23.2%	848 486	33.7%	499 601	33.9%	16.8%			
Provincial Government	292 065	45 911	15.7%	123 245	42.2%	169 156	57.9%	87 857	41.7%	40.3%			
District Municipality	-	-	-	-	-	-	-	-	-	-			
Other transfers and grants	2 100	-	-	153	7.3%	153	7.3%	-	-	-	(100.0%)		
Transfers recognised - capital	2 809 834	310 759	11.1%	707 037	25.2%	1 017 796	36.2%	587 457	34.9%	20.4%			
Borrowing	2 350 301	210 166	8.9%	394 310	16.8%	604 476	25.7%	398 694	25.8%	(1.1%)			
Internally generated funds	978 161	37 936	3.9%	103 656	10.6%	141 591	14.5%	115 851	22.2%	(10.5%)			
Public contributions and donations	73 019	10 098	13.8%	13 596	18.6%	23 694	32.4%	15 120	51.4%	(10.1%)			
Capital Expenditure Standard Classification	6 211 315	568 959	9.2%	1 218 598	19.6%	1 787 557	28.8%	1 117 122	29.8%	9.1%			
Governance and Administration	490 232	40 139	8.2%	63 587	13.0%	103 726	21.2%	64 548	32.6%	(1.5%)			
Executive & Council	11 608	370	3.2%	2 044	17.6%	2 414	20.8%	843	5.8%	142.3%			
Budget & Treasury Office	5 183	1 237	23.9%	2 476	47.8%	3 713	71.6%	1 044	22.9%	137.2%			
Corporate Services	473 441	38 532	8.1%	59 067	12.5%	97 598	20.6%	62 660	35.0%	(5.7%)			
Community and Public Safety	1 249 549	135 915	10.9%	325 554	26.1%	461 469	36.9%	249 422	35.5%	30.5%			
Community & Social Services	124 951	11 379	9.1%	19 057	15.3%	30 437	24.4%	9 537	14.0%	99.8%			
Sport And Recreation	131 832	21 903	16.6%	39 751	30.2%	61 654	46.8%	28 399	24.8%	40.5%			
Public Safety	110 015	15 671	14.2%	18 250	16.6%	16 684	33 921	30 889	23 517	28.6%	(22.4%)		
Housing	860 786	85 786	10.0%	244 157	28.4%	329 943	38.3%	183 254	42.8%	33.2%			
Health	21 966	1 177	5.4%	4 338	19.7%	5 514	25.1%	4 825	25.9%	(10.1%)			
Economic and Environmental Services	1 728 806	161 221	9.3%	377 854	21.9%	539 076	31.2%	390 782	38.4%	(3.3%)			
Planning and Development	106 600	3 861	3.6%	7 221	6.8%	11 082	10.4%	13 698	37.4%	(47.3%)			
Road Transport	1 603 241	156 587	9.8%	366 923	22.9%	523 510	32.7%	376 268	39.0%	(2.5%)			
Environmental Protection	18 965	773	4.1%	3 710	19.6%	4 483	23.6%	816	4.9%	354.4%			
Trading Services	2 741 528	231 683	8.5%	451 481	16.5%	683 164	24.9%	412 219	22.4%	9.5%			
Electricity	1 255 722	105 228	8.4%	188 189	15.0%	293 417	23.4%	225 541	24.1%	(16.6%)			
Water	513 312	58 581	11.4%	107 184	20.9%	165 765	32.3%	96 742	27.2%	10.8%			
Waste Water Management	556 619	40 566	7.3%	105 442	18.9%	146 008	26.2%	70 648	18.0%	49.2%			
Waste Management	415 875	27 308	6.6%	50 666	12.2%	77 974	18.7%	19 288	12.8%	162.7%			
Other	1 200	-	-	123	10.2%	123	10.2%	151	13.8%	(18.7%)			

Part 3: Cash Receipts and Payments

R thousands	2014/15										Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Cash Flow from Operating Activities												
Receipts	29 963 719	8 520 071	28.4%	8 199 187	27.4%	16 719 258	55.8%	7 994 534	57.4%	2.6%		
Ratpayers and other	23 306 935	6 624 615	28.4%	6 522 412	28.0%	13 147 027	56.4%	6 217 434	56.5%	4.9%		
Government - operating	3 498 169	841 098	24.0%	699 987	20.0%	1 540 085	44.0%	795 711	58.1%	(12.2%)		
Government - capital	2 882 853	924 727	32.1%	837 860	29.1%	1 762 587	61.1%	877 494	65.0%	(4.5%)		
Interest	275 762	129 631	47.0%	139 929	50.7%	269 560	97.8%	103 896	55.2%	34.7%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(24 344 728)	(8 040 340)	33.0%	(6 482 154)	26.6%	(14 522 493)	59.7%	(5 355 233)	55.5%	21.0%		
Suppliers and employees	(23 514 982)	(7 852 290)	33.4%	(6 310 385)	26.8%	(14 162 674)	60.2%	(5 176 189)	55.6%	21.9%		
Finance charges	(329 746)	(188 050)	22.7%	(171 769)	20.7%	(359 819)	43.4%	(179 044)	51.6%	(4.1%)		
Transfers and grants	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	5 618 991	479 732	8.5%	1 717 034	30.6%	2 196 765	39.1%	2 639 301	68.2%	(34.9%)		
Cash Flow from Investing Activities												
Receipts	(344 661)	-	-	(229 998)	66.7%	(229 998)	66.7%	-	-	(100.0%)		
Proceeds on disposal of PPE	40 167	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	(4 829)	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	(379 999)	-	-	(229 998)	60.5%	(229 998)	60.5%	-	-	(100.0%)		
Payments	(6 133 477)	(784 081)	12.8%	(1 129 877)	18.4%	(1 913 958)	31.2%	(2 099 889)	55.8%	(46.2%)		
Capital assets	(6 133 477)	(784 081)	12.8%	(1 129 877)	18.4%	(1 913 958)	31.2%	(2 099 889)	55.8%	(46.2%)		
Net Cash from/(used) Investing Activities	(6 478 138)	(784 081)	12.1%	(1 359 875)	21.0%	(2 143 956)	33.1%	(2 099 889)	56.6%	(35.2%)		
Cash Flow from Financing Activities												
Receipts	1 533 904	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	33 904	-	-	-	-	-	-	-	-	-		
Payments	(309 853)	(88 055)	28.4%	(65 148)	21.0%	(153 203)	49.9%	(64 403)	53.3%	1.2%		
Repayment of borrowing	(309 853)	(88 055)	28.4%	(65 148)	21.0%	(153 203)	49.9%	(64 403)	53.3%	1.2%		
Net Cash from/(used) Financing Activities	1 224 051	(88 055)	(7.2%)	(65 148)	(5.3%)	(153 203)	(12.5%)	(64 403)	53.3%	1.2%		
Net Increase/(Decrease) in cash held	364 904	(392 405)	(107.5%)	292 011	80.0%	(100 394)	(27.5%)	475 009	17.0%	(38.5%)		
Cash/cash equivalents at the year begin:	6 603 670	6 209 623	94.0%	5 817 218	88.1%	6 209 623	94.0%	7 410 191	107.4%	(21.5%)		
Cash/cash equivalents at the year end:	6 968 574	5 817 218	83.5%	6 109 229	87.7%	6 109 229	87.7%	7 885 200	125.6%	(22.5%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	291 577	12.8%	68 737	3.0%	52 646	2.3%	1 867 590	81.9%	2 280 549	33.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	583 356	71.0%	45 323	5.5%	28 047	3.4%	164 607	20.0%	821 333	12.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	438 608	31.8%	36 430	2.6%	27 464	2.0%	876 094	63.5%	1 378 596	20.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	154 793	14.6%	35 975	3.4%	25 064	2.4%	846 926	79.7%	1 062 759	15.8%	-	-
Receivables from Exchange Transactions - Waste Management	68 245	17.2%	15 618	3.9%	12 178	3.1%	300 297	75.8%	396 338	5.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52 814	9.2%	10 565	1.8%	10 226	1.8%	498 874	87.1%	572 479	8.5%	-	-
Interest on Arrear Debtor Accounts	40 290	5.5%	17 570	2.4%	18 911	2.6%	658 949	89.6%	735 720	10.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(97 319)	19.4%	(59 005)	11.7%	(93 018)	18.5%	(252 908)	50.4%	(502 251)	(7.4%)	-	-
Total By Income Source	1 532 364	22.7%	171 213	2.5%	81 518	1.2%	4 960 429	73.5%	6 745 525	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	44 083	(194.7%)	(78 772)	347.9%	(77 039)	340.3%	89 089	(393.5%)	(22 640)	(3%)	-	-
Commercial	839 866	55.8%	87 512	5.8%	38 896	2.6%	539 566	35.8%	1 505 840	22.3%	-	-
Households	787 726	14.2%	183 886	3.3%	140 662	2.5%	4 433 616	79.9%	5 545 991	82.2%	-	-
Other	(139 312)	49.1%	(21 413)	7.6%	(21 001)	7.4%	(101 841)	35.9%	(283 567)	(4.2%)	-	-
Total By Customer Group	1 532 364	22.7%	171 213	2.5%	81 518	1.2%	4 960 429	73.5%	6 745 525	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	175 150	100.5%	1 076	.6%	(2 668)	(1.5%)	780	.4%	174 337	100.0%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total	175 150	100.5%	1 076	.6%	(2 668)	(1.5%)	780	.4%	174 337	100.0%	

Contact Details

Municipal Manager	Ms Nawaal Adams	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)

Part1: Operating Revenue and Expenditure

	R thousands	2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure												
Operating Revenue		227 768	62 306	27.4%	47 886	21.0%	110 192	48.4%	48 608	52.9%	(1.5%)	
Property rates	31 210	12 532	40.2%	5 458	17.5%	17 990	57.6%	6 337	57.2%	(13.9%)		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	80 965	20 528	25.4%	18 600	23.0%	39 128	48.3%	16 616	47.2%	11.9%		
Service charges - water revenue	13 172	3 098	23.5%	3 715	28.2%	6 812	51.7%	3 291	46.9%	12.9%		
Service charges - sanitation revenue	13 090	3 358	25.7%	2 619	20.0%	5 977	45.7%	2 983	65.8%	(12.2%)		
Service charges - refuse revenue	11 272	3 413	30.3%	2 567	22.8%	5 980	53.1%	2 291	58.4%	12.0%		
Service charges - other	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	4 008	562	14.0%	1 320	32.9%	1 882	47.0%	815	53.4%	61.9%		
Interest earned - external investments	190	164	86.4%	168	88.2%	332	174.7%	44	221.1%	282.1%		
Interest earned - outstanding debtors	1 974	580	29.4%	470	23.8%	1 050	53.2%	500	63.2%	(6.0%)		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	1 528	431	28.2%	509	33.3%	940	61.5%	356	29.2%	42.8%		
Licences and permits	1 681	470	28.0%	451	26.8%	921	54.8%	399	50.6%	12.8%		
Agency services	2 000	856	42.8%	711	35.6%	1 567	78.4%	137	39.3%	419.3%		
Transfers recognised - operational	56 870	15 802	27.8%	10 681	18.8%	26 483	46.6%	12 729	60.7%	(16.1%)		
Other own revenue	2 309	505	21.9%	614	26.6%	1 119	48.5%	356	59.4%	72 424		
Gains on disposal of PPE	7 500	7	1%	4	-	11	.1%	1 752	35.1%	(99.8%)		
Operating Expenditure	226 757	47 673	21.0%	50 193	22.1%	97 865	43.2%	43 373	40.8%	15.7%		
Employee related costs	81 980	17 446	21.3%	21 966	26.8%	39 432	48.1%	20 185	48.4%	8.9%		
Remuneration of councillors	5 756	1 229	21.3%	1 228	21.3%	2 456	42.7%	1 046	39.9%	17.4%		
Debt impairment	6 000	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	13 072	-	-	-	-	-	-	-	-	-		
Finance charge	7 382	-	-	-	-	-	-	-	-	-		
Bulk purchases	69 965	21 109	30.2%	17 631	25.2%	38 740	55.4%	15 216	51.2%	15.9%		
Other Materials	-	-	-	-	-	-	-	-	-	-		
Contracted services	110	-	-	-	-	-	-	-	-	-		
Transfers and grants	937	225	24.0%	256	27.3%	480	51.3%	26	3.8%	892.6%		
Other expenditure	41 556	7 664	18.4%	9 092	21.9%	16 757	40.3%	6 899	39.2%	31.8%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	1 011	14 634		(2 307)		12 327			5 236			
Transfers recognised - capital	23 853	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	24 864	14 634		(2 307)		12 327			5 236			
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	24 864	14 634		(2 307)		12 327			5 236			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	24 864	14 634		(2 307)		12 327			5 236			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	24 864	14 634		(2 307)		12 327			5 236			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	235 088	80 155	34.1%	73 420	31.2%	153 575	65.3%	65 378	57.9%	12.3%	
Ratpayers and other	154 260	49 012	31.8%	50 943	33.0%	99 955	64.8%	40 516	58.5%	25.7%	
Government - operating	56 785	20 929	36.9%	13 740	24.2%	34 669	61.1%	14 112	71.0%	(2.6%)	
Government - capital	23 853	9 469	39.7%	8 100	34.0%	17 569	73.7%	10 206	44.9%	(20.6%)	
Interest	190	744	391.8%	637	335.5%	1 382	727.3%	543	68.3%	17.3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(205 315)	(65 496)	31.9%	(66 511)	32.4%	(132 007)	64.3%	(55 210)	66.8%	20.5%	
Suppliers and employees	(196 996)	(64 753)	32.9%	(66 255)	33.6%	(131 009)	66.5%	(55 184)	69.3%	20.1%	
Finance charges	(7 382)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(937)	(742)	79.3%	(256)	27.3%	(998)	106.6%	(26)	4.7%	882.6%	
Net Cash from/(used) Operating Activities	29 774	14 659	49.2%	6 909	23.2%	21 568	72.4%	10 168	25.6%	(32.1%)	
Cash Flow from Investing Activities											
Receipts	8 137	3	-	4	-	6	.1%	1 752	31.6%	(99.8%)	
Proceeds on disposal of PPE	7 500	3	-	4	-	6	.1%	1 752	35.1%	(99.8%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	637	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(27 680)	(3 641)	13.2%	(3 465)	12.5%	(7 106)	25.7%	(8 413)	23.2%	(58.8%)	
Capital assets	(27 680)	(3 641)	13.2%	(3 465)	12.5%	(7 106)	25.7%	(8 413)	23.2%	(58.8%)	
Net Cash from/(used) Investing Activities	(19 543)	(3 638)	18.6%	(3 462)	17.7%	(7 100)	36.3%	(6 661)	22.3%	(48.0%)	
Cash Flow from Financing Activities											
Receipts	185	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	185	-	-	-	-	-	-	-	-	-	
Payments	(8 389)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(8 389)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(8 204)	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	2 026	11 021	543.9%	3 447	170.1%	14 468	714.0%	3 508	296.4%	(1.7%)	
Cash/cash equivalents at the year begin:	2 954	2 224	75.3%	13 245	148.3%	2 224	75.3%	1 597	(25.0%)	729.3%	
Cash/cash equivalents at the year end:	4 980	13 245	265.9%	16 692	335.1%	16 692	335.1%	5 105	(34.9%)	227.0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 022	23.5%	822	9.6%	428	5.0%	5 325	61.9%	8 597	16.6%	-	4 470	52.0%	
Trade and Other Receivables from Exchange Transactions - Electricity	5 273	73.7%	1 027	14.3%	259	3.6%	600	8.4%	7 159	13.8%	548	7.7%	3 071	42.0%
Receivables from Non-exchange Transactions - Property Rates	2 085	29.0%	653	9.1%	377	5.2%	4 082	56.7%	7 197	13.9%	15	.2%	2 577	35.0%
Receivables from Exchange Transactions - Waste Water Management	1 177	12.5%	628	6.7%	420	4.4%	7 211	76.4%	9 435	18.2%	-	-	4 206	44.0%
Receivables from Exchange Transactions - Waste Management	1 183	15.7%	586	7.8%	372	4.9%	5 370	71.5%	7 510	14.5%	-	-	3 025	40.0%
Receivables from Exchange Transactions - Property Rental Debtors	23	6.0%	13	3.2%	9	2.4%	343	88.3%	388	.7%	-	-	52	13.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	(70)	(.6%)	(59)	(.5%)	185	1.6%	11 379	99.5%	11 436	22.1%	-	-	5 079	44.0%
Total By Income Source	11 693	22.6%	3 669	7.1%	2 050	4.0%	34 310	66.3%	51 722	100.0%	563	1.1%	22 479	43.0%
Debtors Age Analysis By Customer Group														
Organs of State	59	28.9%	12	5.7%	5	2.4%	130	63.1%	206	.4%	-	-	-	-
Commercial	752	46.0%	189	11.5%	78	4.8%	615	37.7%	1 634	3.2%	-	-	-	-
Households	9 112	21.7%	3 230	7.7%	1 631	3.9%	27 995	66.7%	41 968	81.1%	463	1.1%	-	-
Other	1 770	22.4%	238	3.0%	336	4.2%	5 570	70.4%	7 914	15.3%	101	1.3%	22 479	284.0%
Total By Customer Group	11 693	22.6%	3 669	7.1%	2 050	4.0%	34 310	66.3%	51 722	100.0%	563	1.1%	22 479	43.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	204	82.2%	29	11.5%	16	6.2%	0	.1%	249	12.8%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	601	35.4%	-	-	-	-	1 098	64.6%	1 699	87.2%	-
Total	806	41.4%	29	1.5%	16	.8%	1 098	56.4%	1 948	100.0%	-

Contact Details

Municipal Manager	Mr Mark Bolton	027 201 3300
Financial Manager	Mr Mark Bolton	027 201 3326

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14			Q2 of 2013/14 to Q2 of 2014/15	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter				
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure												
Operating Revenue	187 425	54 277	29.0%	57 248	30.5%	111 525	59.5%	39 071	50.5%	46.5%		
Property rates	32 354	9 256	28.6%	6 876	21.3%	16 131	49.9%	6 209	45.1%	10.7%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	62 524	17 345	27.7%	19 162	30.6%	36 508	58.4%	13 231	48.3%	44.8%		
Service charges - water revenue	18 378	3 739	20.3%	5 007	27.2%	8 746	47.6%	3 158	36.9%	34.8%		
Service charges - sanitation revenue	6 637	1 757	26.5%	1 593	24.0%	3 351	50.5%	1 207	54.9%	32.0%		
Service charges - refuse revenue	6 552	1 453	22.2%	1 572	24.0%	3 026	46.2%	1 231	57.9%	27.7%		
Service charges - other	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	3 332	1 309	39.3%	744	22.3%	2 053	61.6%	774	47.4%	(4.0%)		
Interest earned - external investments	289	59	20.5%	49	17.1%	109	37.6%	76	22.7%	(34.8%)		
Interest earned - outstanding debtors	2 573	734	28.5%	737	28.6%	1 471	57.2%	687	43.0%	7.2%		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	1 326	242	18.3%	229	17.3%	471	35.6%	341	37.8%	(32.8%)		
Licences and permits	-	-	-	-	-	-	-	1	-	(100.0%)		
Agency services	1 966	557	28.3%	514	26.1%	1 071	54.5%	490	55.9%	4.8%		
Transfers recognised - operational	44 510	17 401	39.1%	20 248	45.5%	37 649	84.6%	11 420	62.6%	77.3%		
Other own revenue	1 384	405	29.3%	534	38.6%	939	67.9%	246	35.4%	117.5%		
Gains on disposal of PPE	5 600	18	3%	(18)	(3%)	-	-	-	-	(100.0%)		
Operating Expenditure	187 402	33 997	18.1%	51 114	27.3%	85 111	45.4%	43 924	49.1%	16.4%		
Employee related costs	66 683	15 189	22.8%	18 215	27.3%	33 404	50.1%	16 171	47.7%	12.6%		
Remuneration of councillors	4 451	1 006	22.6%	1 015	22.8%	2 021	45.4%	1 099	51.2%	(7.6%)		
Debt impairment	8 000	2 000	25.0%	2 000	25.0%	4 000	50.0%	1 125	50.0%	77.8%		
Depreciation and asset impairment	15 248	3 312	21.7%	3 312	21.7%	6 624	43.4%	4 731	46.8%	(30.0%)		
Finance charges	4 320	1 604	37.1%	1 044	24.2%	2 648	61.3%	127	60.3%	721.1%		
Bulk purchases	55 000	4 648	8.5%	16 018	29.1%	20 666	37.6%	11 723	50.9%	36.6%		
Other Materials	-	-	-	-	-	-	-	-	-	-		
Contracted services	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-	-	-		
Other expenditure	33 700	6 238	18.5%	9 510	28.2%	15 748	46.7%	8 948	49.8%	6.3%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	23	20 280		6 134		26 414		(4 852)				
Transfers recognised - capital	40 602	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	40 925	20 280		6 134		26 414		(4 852)				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	40 925	20 280		6 134		26 414		(4 852)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	40 925	20 280		6 134		26 414		(4 852)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	40 925	20 280		6 134		26 414		(4 852)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15										Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Cash Flow from Operating Activities												
Receipts	212 260	59 743	28.1%	62 458	29.4%	122 201	57.6%	42 614	46.1%	46.6%		
Ratpayers and other	124 244	33 439	26.9%	33 064	26.6%	66 503	53.5%	26 921	47.5%	22.8%		
Government - operating	44 510	17 401	39.1%	20 248	45.5%	37 649	84.6%	11 420	62.6%	77.3%		
Government - capital	40 902	8 684	21.2%	8 937	21.9%	17 621	43.1%	4 021	35.2%	122.2%		
Interest	2 604	220	8.4%	209	8.0%	428	16.5%	252	16.1%	(17.0%)		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(159 276)	(58 139)	36.5%	(54 404)	34.2%	(112 543)	70.7%	(39 957)	59.7%	36.2%		
Suppliers and employees	(105 276)	(57 348)	54.5%	(54 326)	51.6%	(111 674)	106.1%	(39 930)	59.7%	36.4%		
Finance charges	(54 000)	(791)	1.5%	(78)	.1%	(869)	1.6%	(127)	60.3%	(38.6%)		
Transfers and grants	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	52 984	1 604	3.0%	8 054	15.2%	9 658	18.2%	2 657	22.5%	203.1%		
Cash Flow from Investing Activities												
Receipts	5 152	(1 431)	(27.8%)	(1 081)	(21.0%)	(2 512)	(48.8%)	5 500	-	(119.6%)		
Proceeds on disposal of PPE	5 152	96	1.9%	(48)	(.9%)	49	.9%	-	-	(100.0%)		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	(1 528)	-	(1 033)	-	(2 561)	-	5 500	(118.6%)	
Payments	(50 183)	(5 628)	11.2%	(4 437)	8.8%	(10 065)	20.1%	(5 812)	18.0%	(23.7%)		
Capital assets	(50 183)	(5 628)	11.2%	(4 437)	8.8%	(10 065)	20.1%	(5 812)	18.0%	(23.7%)		
Net Cash from/(used) Investing Activities	(45 031)	(7 059)	15.7%	(5 518)	12.3%	(12 577)	27.9%	(312)	20.2%	1 667.2%		
Cash Flow from Financing Activities												
Receipts	7 790	-	-	-	-	-	-	-	-	-		
Short term loans	7 790	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	(3 010)	(1 111)	36.9%	(623)	20.7%	(1 734)	57.6%	(515)	32.6%	21.1%		
Repayment of borrowing	(3 010)	(1 111)	36.9%	(623)	20.7%	(1 734)	57.6%	(515)	32.6%	21.1%		
Net Cash from/(used) Financing Activities	4 780	(1 111)	(23.2%)	(623)	(13.0%)	(1 734)	(36.3%)	(515)	(32.6%)	(21.1%)		
Net Increase/(Decrease) in cash held	12 733	(6 566)	(51.6%)	1 913	15.0%	(4 653)	(36.5%)	1 830	45.5%	4.5%		
Cash/lcash equivalents at the year begin:	5 000	1 607	32.1%	(4 960)	(99.2%)	1 607	32.1%	1 401	8.7%	(454.1%)		
Cash/lcash equivalents at the year end:	17 733	(4 960)	(28.0%)	(3 046)	(17.2%)	(3 046)	(17.2%)	3 231	23.8%	(194.3%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	2 118	14.7%	1 212	8.4%	782	5.4%	10 328	71.5%	14 439	22.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 213	45.3%	1 177	7.4%	610	3.8%	6 930	43.5%	15 930	25.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 231	10.7%	1 145	5.5%	795	3.8%	16 597	79.9%	20 767	32.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	614	8.2%	415	5.5%	322	4.3%	6 143	82.0%	7 493	11.8%	-	-
Receivables from Exchange Transactions - Waste Management	612	11.6%	396	7.5%	316	6.0%	3 959	74.9%	5 283	8.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.8%	0	.8%	0	.8%	43	97.5%	44	.1%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(89)	14.1%	(99)	15.6%	(273)	42.9%	(174)	27.4%	(636)	(1.0%)	-	-
Total By Income Source	12 698	20.1%	4 245	6.7%	2 554	4.0%	43 824	69.2%	63 321	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	423	36.6%	230	19.9%	(61)	(5.3%)	564	48.8%	1 156	1.8%	-	-
Commercial	7 878	26.5%	1 524	5.1%	945	3.2%	19 339	65.1%	29 686	46.9%	-	-
Households	4 165	13.4%	2 381	7.7%	1 581	5.1%	22 902	73.8%	31 029	49.0%	-	-
Other	233	16.0%	109	7.5%	89	6.1%	1 019	70.3%	1 450	2.3%	-	-
Total By Customer Group	12 698	20.1%	4 245	6.7%	2 554	4.0%	43 824	69.2%	63 321	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	4 573	32.4%	3 465	24.5%	6 086	43.1%	-	-	14 124	79.7%	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	3 593	100.0%	-	-	-	-	-	-	3 593	20.3%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total	8 165	46.1%	3 465	19.6%	6 086	34.4%	-	-	17 717	100.0%	

Contact Details

Municipal Manager	Mr Ian Kennedy	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8020

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)

Part1: Operating Revenue and Expenditure

	R thousands	2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure											
Operating Revenue		226 318	65 782	29.1%	54 724	24.2%	120 506	53.2%	48 424	53.7%	13.0%
Property rates	51 740	19 707	38.1%	9 787	18.9%	29 494	57.0%	8 811	59.0%	11.1%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	80 201	20 753	25.9%	18 387	22.9%	39 140	48.8%	16 266	46.5%	13.0%	
Service charges - water revenue	19 986	4 040	20.2%	5 347	26.8%	9 387	47.0%	4 757	41.2%	12.4%	
Service charges - sanitation revenue	8 719	2 466	28.3%	2 286	26.2%	4 752	54.5%	2 081	57.9%	9.8%	
Service charges - refuse revenue	14 619	3 947	27.0%	3 826	26.2%	7 774	53.2%	3 544	58.5%	8.0%	
Service charges - other	150	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	3 207	989	30.8%	1 102	34.4%	2 091	65.2%	843	65.7%	30.8%	
Interest earned - external investments	1 000	390	39.0%	964	96.4%	1 354	135.4%	309	182.7%	212.3%	
Interest earned - outstanding debtors	2 889	783	27.1%	615	21.3%	1 398	48.4%	780	64.7%	(21.1%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	1 005	216	21.5%	195	19.4%	411	40.9%	164	66.7%	19.2%	
Licences and permits	1 300	-	-	-	-	-	-	61	27.1%	(100.0%)	
Agency services	1 958	505	25.8%	510	26.1%	1 016	51.9%	389	46.6%	31.2%	
Transfers recognised - operational	37 007	11 340	30.6%	11 013	29.8%	22 353	60.4%	9 640	63.7%	14.2%	
Other own revenue	2 538	646	25.5%	690	27.2%	1 336	52.6%	780	82.7%	(11.6%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	231 556	56 555	24.4%	57 554	24.9%	114 109	49.3%	53 479	48.5%	7.6%	
Employee related costs	89 316	19 934	22.3%	23 882	26.7%	43 816	49.1%	21 483	48.7%	11.2%	
Remuneration of councillors	4 714	1 182	25.1%	1 206	25.6%	2 388	50.7%	1 043	48.4%	15.7%	
Debt impairment	1 903	476	25.0%	476	25.0%	951	50.0%	229	50.0%	107.4%	
Depreciation and asset impairment	17 460	4 365	25.0%	4 365	25.0%	8 730	50.0%	4 306	50.0%	1.4%	
Finance charge	10 189	997	9.8%	3 827	37.6%	4 824	47.3%	3 439	69.1%	11.3%	
Bulk purchases	61 025	19 507	32.0%	12 896	21.1%	32 403	53.1%	12 535	46.0%	2.9%	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	3 070	840	27.4%	415	13.5%	1 255	40.9%	769	30.0%	(46.1%)	
Other expenditure	43 879	9 255	21.1%	10 487	23.9%	19 742	45.0%	9 675	46.8%	8.4%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(5 237)	9 227		(2 830)			6 396		(5 055)		
Transfers recognised - capital	37 606	-	-	-	-	-	-	3 528	17.2%	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	32 369	9 227		(2 830)			6 396		(1 527)		
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	32 369	9 227		(2 830)			6 396		(1 527)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	32 369	9 227		(2 830)			6 396		(1 527)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	32 369	9 227		(2 830)			6 396		(1 527)		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	264 889	75 913	28.7%	70 760	26.7%	146 674	55.4%	62 771	60.2%	12.7%	
Ratpayers and other	186 387	57 366	30.8%	48 272	25.9%	105 638	56.7%	44 004	55.7%	9.7%	
Government - operating	37 007	15 793	42.7%	11 928	32.2%	27 721	74.9%	11 264	81.3%	5.9%	
Government - capital	37 606	2 366	6.3%	10 038	26.7%	12 404	33.0%	7 196	69.9%	39.5%	
Interest	3 889	389	10.0%	522	13.4%	911	23.4%	308	22.1%	69.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(205 915)	(60 363)	29.3%	(63 534)	30.9%	(123 897)	60.2%	(53 637)	57.9%	18.5%	
Suppliers and employees	(196 594)	(59 523)	30.3%	(60 224)	30.6%	(119 747)	60.9%	(50 337)	59.8%	19.6%	
Finance charges	-	-	-	(2 896)	46.3%	(2 896)	46.3%	(2 531)	37.9%	14.4%	
Transfers and grants	(3 070)	(840)	27.4%	(415)	13.5%	(1 255)	40.9%	(769)	30.3%	(46.1%)	
Net Cash from/(used) Operating Activities	58 973	15 551	26.4%	7 226	12.3%	22 777	38.6%	9 134	74.4%	(20.9%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(49 649)	(2 283)	4.6%	(3 775)	7.6%	(6 058)	12.2%	(6 735)	44.7%	(44.0%)	
Capital assets	(49 649)	(2 283)	4.6%	(3 775)	7.6%	(6 058)	12.2%	(6 735)	44.7%	(44.0%)	
Net Cash from/(used) Investing Activities	(49 649)	(2 283)	4.6%	(3 775)	7.6%	(6 058)	12.2%	(6 735)	44.7%	(44.0%)	
Cash Flow from Financing Activities											
Receipts	6 282	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	6 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	282	-	-	-	-	-	-	-	-	-	
Payments	(4 860)	-	-	(1 544)	31.8%	(1 544)	31.8%	(1 366)	28.7%	13.0%	
Repayment of borrowing	(4 860)	-	-	(1 544)	31.8%	(1 544)	31.8%	(1 366)	28.7%	13.0%	
Net Cash from/(used) Financing Activities	1 422	-	-	(1 544)	(108.6%)	(1 544)	(108.6%)	(1 366)	22.4%	13.0%	
Net Increase/(Decrease) in cash held	10 746	13 267	123.5%	1 908	17.8%	15 175	141.2%	1 033	3 897.7%	84.6%	
Cash/cash equivalents at the year begin:	15 467	33 716	218.0%	46 983	303.8%	33 716	218.0%	21 310	305.3%	120.5%	
Cash/cash equivalents at the year end:	26 213	46 983	179.2%	48 891	186.5%	48 891	186.5%	22 343	560.7%	118.8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	2 009	22.4%	1 150	12.8%	459	5.1%	5 346	59.6%	8 964	12.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 536	51.0%	1 830	14.3%	447	3.5%	4 008	31.3%	12 820	18.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 214	20.8%	1 623	10.5%	674	4.4%	9 953	64.4%	15 464	21.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	873	12.9%	564	8.3%	333	4.9%	5 002	73.9%	6 772	9.6%	-	-
Receivables from Exchange Transactions - Waste Management	1 557	16.0%	919	9.4%	504	5.2%	6 752	69.4%	9 731	13.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	12.1%	3	11.0%	(3)	(12.8%)	23	89.7%	26	-	-	-
Interest on Arrear Debtor Accounts	0	-	629	99.9%	-	-	1	.1%	630	.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	579	3.6%	225	1.4%	44	3%	15 242	94.7%	16 091	22.8%	-	-
Total By Income Source	14 771	21.0%	6 943	9.8%	2 458	3.5%	46 326	65.7%	70 498	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	(72)	(5.4%)	112	8.3%	100	7.4%	1 206	89.6%	1 345	1.9%	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	14 844	21.5%	6 831	9.9%	2 358	3.4%	45 120	65.2%	69 153	98.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 771	21.0%	6 943	9.8%	2 458	3.5%	46 326	65.7%	70 498	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	243	100.0%	-	-	-	-	-	-	243	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	243	100.0%	-	-	-	-	-	-	243	100.0%	-

Contact Details

Municipal Manager	Adv H Linde	022 913 6000
Financial Manager	JA van Niekerk	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	741 755	217 978	29.4%	175 484	23.7%	393 461	53.0%	122 576	64.0%	43.2%			
Property rates	154 380	65 752	42.6%	29 171	18.9%	94 923	61.5%	(1 113)	100.4%	(2 721.7%)			
Property rates - penalties and collection charges	5 500	606	11.0%	762	13.9%	1 368	24.9%	1 602	60.4%	(52.4%)			
Service charges - electricity revenue	264 375	67 674	25.7%	76 065	28.8%	143 939	54.4%	59 885	51.6%	27.0%			
Service charges - water revenue	97 000	25 329	26.1%	25 363	26.1%	50 692	52.3%	22 650	46.3%	12.0%			
Service charges - sanitation revenue	46 465	13 151	28.3%	(3 461)	(7.4%)	9 690	20.9%	(138)	95.3%	2 407.2%			
Service charges - refuse revenue	42 552	10 434	24.5%	9 836	23.1%	20 271	47.6%	8 635	52.4%	13.9%			
Service charges - other	-	-	-	(0)	-	(0)	-	(2 212)	-	(100.0%)			
Rental of facilities and equipment	11 472	2 857	24.9%	3 864	33.7%	6 721	58.6%	3 584	57.8%	7.8%			
Interest earned - external investments	20 500	6 370	31.1%	7 158	34.9%	13 528	66.0%	7 249	55.3%	(1.3%)			
Interest earned - outstanding debtors	2 463	1 399	56.8%	1 554	63.1%	2 953	119.9%	505	49.0%	165.6%			
Dividends received	-	-	-	-	-	-	-	-	-	-			
Fines	3 021	490	16.2%	610	20.2%	1 100	36.4%	(220)	1.9%	(377.7%)			
Licences and permits	1 335	276	20.7%	335	25.1%	611	45.8%	338	46.4%	(8%)			
Agency services	3 056	862	28.2%	1 039	34.0%	1 901	62.2%	904	55.0%	14.9%			
Transfers recognised - operational	76 453	18 370	24.0%	18 650	24.4%	37 020	48.4%	16 963	58.7%	9.9%			
Other own revenue	13 182	4 207	31.9%	4 538	34.4%	8 745	66.3%	3 864	85.9%	17.4%			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-			
Operating Expenditure	829 581	135 849	16.4%	202 253	24.4%	338 102	40.8%	181 949	45.2%	11.2%			
Employee related costs	238 638	53 859	22.6%	60 201	25.2%	114 060	47.8%	61 909	50.4%	(2.8%)			
Remuneration of councillors	8 986	2 064	23.0%	2 046	22.8%	4 110	45.7%	1 959	46.0%	4.4%			
Debt impairment	20 447	3 408	16.7%	2 729	13.3%	6 136	30.0%	3 662	45.6%	(25.5%)			
Depreciation and asset impairment	121 650	-	-	45 183	37.1%	45 183	37.1%	23 114	41.5%	95.5%			
Finance charge	10 284	2 521	24.5%	5 339	51.9%	7 859	76.4%	5 208	131.5%	2.5%			
Bulk purchases	247 302	50 722	20.5%	54 987	22.2%	105 709	42.7%	46 971	43.2%	17.1%			
Other Materials	-	-	-	-	-	-	-	-	-	-			
Contracted services	-	-	-	-	-	-	-	-	-	-			
Transfers and grants	2 110	703	33.3%	-	-	703	33.3%	1 497	32.6%	(100.0%)			
Other expenditure	180 166	22 512	12.5%	31 468	17.5%	54 040	30.0%	37 429	42.1%	(15.9%)			
Loss on disposal of PPE	-	-	-	300	-	300	-	-	-	(100.0%)			
Surplus/(Deficit)	(87 826)	82 129		(26 769)		55 359		(59 373)					
Transfers recognised - capital	46 020	-	-	-	-	-	-	-	-	-			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-			
Contributed assets	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after capital transfers and contributions	(41 807)	82 129		(26 769)		55 359		(59 373)					
Taxation	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation	(41 807)	82 129		(26 769)		55 359		(59 373)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	(41 807)	82 129		(26 769)		55 359		(59 373)					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	(41 807)	82 129		(26 769)		55 359		(59 373)					

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	755 664	228 250	30.2%	217 348	28.8%	445 598	59.0%	187 754	53.1%	15.8%	
Ratpayers and other	621 728	186 719	30.0%	186 233	30.0%	372 952	60.0%	149 995	53.3%	24.2%	
Government - operating	76 453	22 391	29.3%	3 059	4.0%	25 450	33.3%	18 479	72.5%	(83.4%)	
Government - capital	38 020	15 343	40.4%	20 950	55.1%	36 294	95.5%	10 295	24.8%	103.5%	
Interest	19 463	3 796	19.5%	7 106	36.5%	10 902	56.0%	8 985	68.7%	(20.9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(689 561)	(198 705)	28.8%	(156 517)	22.7%	(355 222)	51.5%	(174 714)	55.2%	(10.4%)	
Suppliers and employees	(677 168)	(198 000)	29.2%	(153 731)	22.7%	(351 731)	51.9%	(174 035)	57.8%	(11.7%)	
Finance charges	(10 284)	(2)	-	(2 786)	27.1%	(2 788)	27.1%	(13)	.5%	22 148.5%	
Transfers and grants	(2 110)	(703)	33.3%	-	-	(703)	33.3%	(666)	8.8%	(100.0%)	
Net Cash from/(used) Operating Activities	66 103	29 544	44.7%	60 831	92.0%	90 376	136.7%	13 041	41.0%	366.5%	
Cash Flow from Investing Activities											
Receipts	8 000	-	-	-	-	-	-	(81)	334.7%	(100.0%)	
Proceeds on disposal of PPE	8 000	-	-	-	-	-	-	-	350.9%	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	(81)	-	(100.0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(183 181)	(29 846)	16.3%	(52 834)	28.8%	(82 680)	45.1%	(35 061)	24.7%	50.7%	
Capital assets	(183 181)	(29 846)	16.3%	(52 834)	28.8%	(82 680)	45.1%	(35 061)	24.7%	50.7%	
Net Cash from/(used) Investing Activities	(175 181)	(29 846)	17.0%	(52 834)	30.2%	(82 680)	47.2%	(35 142)	23.8%	50.3%	
Cash Flow from Financing Activities											
Receipts	14 740	575	3.9%	378	2.6%	954	6.5%	452	59.2%	(16.3%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	13 140	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1 600	575	36.0%	378	23.7%	954	59.6%	452	59.2%	(16.3%)	
Payments	(12 851)	(13)	.1%	(5 791)	45.1%	(5 804)	45.2%	(5 774)	54.2%	.3%	
Repayment of borrowing	(12 851)	(13)	.1%	(5 791)	45.1%	(5 804)	45.2%	(5 774)	54.2%	.3%	
Net Cash from/(used) Financing Activities	1 889	563	29.8%	(5 412)	(286.5%)	(4 850)	(256.7%)	(5 322)	53.3%	1.7%	
Net Increase/(Decrease) in cash held	(107 189)	261	(.2%)	2 585	(2.4%)	2 846	(2.7%)	(27 423)	4.6%	(109.4%)	
Cash/cash equivalents at the year begin:	385 000	420 428	109.2%	420 689	109.3%	420 428	109.2%	449 121	115.1%	(6.3%)	
Cash/cash equivalents at the year end:	277 811	420 689	151.4%	423 274	152.4%	423 274	152.4%	421 697	148.6%	.4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	10 907	30.2%	913	2.5%	772	2.1%	23 519	65.1%	36 112	23.1%	4 552	12.6%
Trade and Other Receivables from Exchange Transactions - Electricity	16 382	88.8%	199	1.1%	93	.5%	1 778	9.6%	18 451	11.8%	214	1.2%
Receivables from Non-exchange Transactions - Property Rates	9 952	24.8%	1 299	3.2%	1 060	2.6%	27 826	69.3%	40 137	25.7%	426	1.1%
Receivables from Exchange Transactions - Waste Water Management	3 790	18.2%	660	3.2%	618	3.0%	15 701	75.6%	20 768	13.3%	1 515	7.3%
Receivables from Exchange Transactions - Waste Management	3 902	21.0%	572	3.1%	502	2.7%	13 639	73.3%	18 615	11.9%	2 134	11.5%
Receivables from Exchange Transactions - Property Rental Debtors	28	.7%	11	.2%	37	.9%	4 132	98.2%	4 208	2.7%	-	-
Interest on Arrear Debtor Accounts	22	.1%	20	.1%	41	.2%	20 984	99.6%	21 067	13.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 528)	214.7%	139	(4.6%)	131	(4.3%)	3 217	(105.8%)	(3 041)	(1.9%)	203	(6.7%)
Total By Income Source	38 454	24.6%	3 813	2.4%	3 254	2.1%	110 795	70.9%	156 316	100.0%	9 045	5.8%
Debtors Age Analysis By Customer Group												
Organs of State	1 087	23.9%	128	2.8%	127	2.8%	3 199	70.5%	4 540	2.9%	-	-
Commercial	7 000	24.4%	738	2.6%	605	2.1%	20 353	70.9%	28 696	18.4%	-	-
Households	30 323	24.7%	2 927	2.4%	2 507	2.0%	86 822	70.8%	125 279	78.4%	-	-
Other	44	8.9%	20	4.0%	16	3.2%	421	84.0%	501	3%	9 045	1 804.1%
Total By Customer Group	38 454	24.6%	3 813	2.4%	3 254	2.1%	110 795	70.9%	156 316	100.0%	9 045	5.8%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 924	89.5%	78	3.6%	135	6.3%	12	.6%	2 149	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	1 924	89.5%	78	3.6%	135	6.3%	12	.6%	2 149	100.0%	-

Contact Details

Municipal Manager	Mr Louis Scheepers	022 701 7098
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)

Part1: Operating Revenue and Expenditure

Part V: Operating Revenue and Expenditure	R thousands	2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15	
		Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure												
Operating Revenue	436 136	117 597	27.0%	108 310	24.8%	225 907	51.8%	96 897	50.0%	11.8%		
Property rates	75 587	25 888	34.2%	15 931	21.1%	41 819	55.3%	16 403	58.7%	(2.9%)		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	189 053	48 716	25.8%	44 802	23.7%	93 518	49.5%	42 236	49.5%	6.1%		
Service charges - water revenue	34 803	6 433	18.5%	9 620	27.6%	16 053	46.1%	7 505	39.9%	28.2%		
Service charges - sanitation revenue	26 837	6 509	24.3%	5 871	21.9%	12 381	46.1%	5 591	60.7%	5.0%		
Service charges - refuse revenue	20 210	5 046	25.0%	4 309	21.3%	9 355	46.3%	4 795	52.9%	(10.1%)		
Service charges - other	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	3 252	664	20.4%	1 279	39.3%	1 943	59.8%	1 242	58.7%	3.0%		
Interest earned - external investments	9 894	81	8%	54	5%	134	1.4%	112	2.7%	(52.1%)		
Interest earned - outstanding debtors	1 340	438	32.7%	464	34.6%	902	67.3%	491	67.3%	(5.6%)		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	4 041	1 502	37.2%	2 037	50.4%	3 538	87.6%	1 987	66.0%	2.5%		
Licences and permits	3 157	1 041	33.0%	893	28.3%	1 934	61.2%	840	58.2%	6.2%		
Agency services	2 666	837	31.4%	756	28.4%	1 593	59.8%	705	53.3%	7.3%		
Transfers recognised - operational	53 427	17 058	31.9%	14 364	26.9%	31 422	58.8%	10 835	45.5%	32.6%		
Other own revenue	11 670	3 365	28.8%	4 650	39.8%	8 014	68.7%	3 636	55.8%	27.9%		
Gains on disposal of PPE	200	18	9.0%	3 282	1 641.0%	3 300	1 650.0%	518	295.3%	533.3%		
Operating Expenditure	496 232	104 670	21.1%	122 692	24.7%	227 362	45.8%	109 651	42.9%	11.9%		
Employee related costs	141 199	28 734	20.4%	35 826	25.4%	64 560	45.7%	33 330	47.6%	7.5%		
Remuneration of councillors	7 254	1 914	26.4%	1 941	26.8%	3 855	53.1%	1 620	40.3%	19.8%		
Debt impairment	12 113	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	76 645	24 935	32.5%	12 468	16.3%	37 403	48.8%	18 379	49.6%	(32.2%)		
Finance charges	14 644	6	-	7 420	50.7%	7 426	50.7%	7 700	51.1%	(3.6%)		
Bulk purchases	161 610	35 987	22.3%	37 219	23.0%	73 207	45.3%	32 063	43.3%	16.1%		
Other Materials	-	-	-	-	-	-	-	-	-	-		
Contracted services	4 026	765	19.0%	947	23.5%	1 711	42.5%	847	46.5%	11.7%		
Transfers and grants	2 083	376	18.1%	1 080	51.9%	1 457	69.9%	419	61.7%	158.1%		
Other expenditure	74 513	11 952	16.0%	25 790	34.6%	37 742	50.7%	15 294	34.5%	68.6%		
Loss on disposal of PPE	2 144	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(60 096)	12 927		(14 382)		(1 455)		(12 754)				
Transfers recognised - capital	29 166	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(30 930)	12 927		(14 382)		(1 455)		(12 754)				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(30 930)	12 927		(14 382)		(1 455)		(12 754)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(30 930)	12 927		(14 382)		(1 455)		(12 754)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(30 930)	12 927		(14 382)		(1 455)		(12 754)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	470 902	202 145	42.9%	214 507	45.6%	416 652	88.5%	178 894	75.0%	19.9%	
Ratpayers and other	353 205	164 778	46.7%	180 415	51.1%	345 193	97.7%	143 957	80.8%	25.3%	
Government - operating	53 427	33 787	63.2%	25 038	46.9%	58 824	110.1%	27 825	96.1%	(10.0%)	
Government - capital	53 105	3 500	6.6%	9 000	16.9%	12 500	23.5%	7 000	21.0%	28.6%	
Interest	11 165	81	7%	54	5%	135	1.2%	112	2.7%	(52.1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(394 778)	(402 514)	102.0%	(202 749)	51.4%	(605 263)	153.3%	(152 238)	133.3%	33.2%	
Suppliers and employees	(378 051)	(402 299)	106.4%	(194 569)	51.5%	(596 688)	157.9%	(144 286)	137.3%	34.8%	
Finance charges	(14 644)	(6)	-	(7 420)	50.7%	(7 426)	50.7%	(7 699)	51.0%	(3.6%)	
Transfers and grants	(2 083)	(209)	10.0%	(761)	36.5%	(969)	46.5%	(253)	45.8%	200.1%	
Net Cash from/(used) Operating Activities	76 124	(200 369)	(263.2%)	11 757	15.4%	(188 612)	(247.8%)	26 655	(219.4%)	(55.9%)	
Cash Flow from Investing Activities											
Receipts	1 723	18	1.0%	3 282	190.4%	3 300	191.5%	518	264.3%	533.3%	
Proceeds from disposal of PPE	1 700	18	1.1%	3 282	193.1%	3 300	194.1%	518	295.3%	533.3%	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	23	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(81 074)	(7 311)	9.0%	(23 365)	28.8%	(30 676)	37.8%	(26 588)	40.5%	(12.1%)	
Capital assets	(81 074)	(7 311)	9.0%	(23 365)	28.8%	(30 676)	37.8%	(26 588)	40.5%	(12.1%)	
Net Cash from/(used) Investing Activities	(79 350)	(7 293)	9.2%	(20 083)	25.3%	(27 376)	34.5%	(26 070)	39.9%	(23.0%)	
Cash Flow from Financing Activities											
Receipts	505	273	54.1%	510	101.0%	783	155.1%	224	107.1%	127.7%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	505	273	54.1%	510	101.0%	783	155.1%	224	107.1%	127.7%	
Payments	(3 752)	(19)	.5%	(1 752)	46.7%	(1 771)	47.2%	(3 472)	65.7%	(49.6%)	
Repayment of borrowing	(3 752)	(19)	.5%	(1 752)	46.7%	(1 771)	47.2%	(3 472)	65.7%	(49.6%)	
Net Cash from/(used) Financing Activities	(3 247)	254	(7.8%)	(1 242)	38.2%	(988)	30.4%	(3 248)	61.7%	(61.8%)	
Net Increase/(Decrease) in cash held	(6 474)	(207 407)	3 203.8%	(9 568)	147.8%	(216 975)	3 351.6%	(2 663)	1 357.1%	259.3%	
Cash/lcash equivalents at the year begin:	184 454	222 980	120.9%	15 573	8.4%	222 980	120.9%	15 256	122.7%	21.1%	
Cash/lcash equivalents at the year end:	177 980	15 573	8.7%	6 005	3.4%	6 005	3.4%	12 593	8.0%	(52.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	4 082	65.9%	925	14.9%	179	2.9%	1 011	16.3%	6 198	14.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 343	83.7%	1 769	11.1%	162	1.0%	657	4.1%	15 932	37.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 012	58.3%	779	9.1%	157	1.8%	2 642	30.8%	8 590	20.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 992	56.9%	625	11.9%	177	3.4%	1 463	27.8%	5 257	12.2%	-	-
Receivables from Exchange Transactions - Waste Management	1 612	47.2%	422	12.4%	117	3.4%	1 264	37.0%	3 415	7.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	49.5%	14	34.4%	1	1.9%	6	14.2%	41	.1%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	(945)	(26.1%)	53	15%	42	1.2%	4 468	123.5%	3 618	8.4%	-	-
Total By Income Source	26 117	60.7%	4 588	10.7%	836	1.9%	11 510	26.7%	43 051	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	704	75.4%	56	6.0%	9	.9%	165	17.7%	934	2.2%	-	-
Commercial	11 075	88.6%	954	7.6%	55	4%	417	3.3%	12 501	29.0%	-	-
Households	13 386	49.0%	3 304	12.1%	711	2.6%	9 998	36.3%	27 299	63.4%	-	-
Other	951	41.0%	275	11.9%	61	2.6%	1 030	44.5%	2 317	5.4%	-	-
Total By Customer Group	26 117	60.7%	4 588	10.7%	836	1.9%	11 510	26.7%	43 051	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 210	99.6%	23	.4%	1	-	-	-	6 234	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	6 210	99.6%	23	.4%	1	-	-	-	6 234	100.0%	-

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Kenny Cooper	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)

Part1: Operating Revenue and Expenditure

		2014/15							2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure			
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	282 274	81 894	29.0%	81 271	28.8%	163 166	57.8%	76 536	54.2%	-	-	6.2%		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	104 279	18 375	17.6%	23 212	22.3%	41 587	39.9%	21 057	38.6%	-	-	10.2%		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	3 044	1 281	42.1%	1 712	56.2%	2 993	98.3%	647	37.9%	-	-	164.5%		
Interest earned - external investments	8 250	75	99%	680	8.2%	755	9.2%	1 338	20.9%	(49.2%)	-	-		
Interest earned - outstanding debtors	53	8	14.1%	8	15.4%	16	29.5%	329	-	(97.5%)	-	-		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	-	-	-	-	-	-	-	-	-	-	-	-		
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-		
Agency services	75 094	30 013	40.0%	29 361	39.1%	59 374	79.1%	29 628	61.2%	(9%)	-	-		
Transfers recognised - operational	81 632	30 657	37.6%	25 388	31.1%	56 045	68.7%	23 475	70.5%	8.1%	-	-		
Other own revenue	9 863	1 486	15.1%	911	9.2%	2 397	24.3%	61	58.5%	1 386.6%	-	-		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	284 673	57 107	20.1%	84 027	29.5%	141 134	49.6%	64 432	45.2%	-	-	30.4%		
Employee related costs	85 387	19 665	23.0%	42 381	49.6%	62 046	72.7%	18 894	48.3%	124.3%	-	-		
Remuneration of councillors	4 358	947	21.7%	1 238	28.4%	2 185	50.1%	1 053	43.7%	17.6%	-	-		
Debt impairment	-	-	-	-	-	-	-	-	-	4 523	-	(100.0%)		
Depreciation and asset impairment	16 584	3 278	19.8%	2 172	13.1%	5 450	32.9%	3 070	24.9%	(29.2%)	-	-		
Finance charge	11 847	259	2.2%	3 929	33.2%	4 188	35.4%	4 470	47.2%	(12.1%)	-	-		
Bulk purchases	9 800	1 608	16.4%	2 235	22.8%	3 843	39.2%	2 062	36.3%	8.4%	-	-		
Other Materials	71 959	2 828	3.9%	13 920	19.3%	16 749	23.3%	8 192	17.0%	69.9%	-	-		
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	84 738	28 523	33.7%	18 150	21.4%	46 673	55.1%	22 168	77.8%	(18.1%)	-	-		
Surplus/(Deficit)	(2 399)	24 787	-	(2 755)	-	22 031	-	12 103	-	-	-	-		
Transfers recognised - capital	33 500	-	-	3 596	10.7%	3 596	10.7%	1 550	15.5%	132.1%	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	31 101	24 787	-	841	-	25 628	-	13 653	-	-	-	-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	31 101	24 787	-	841	-	25 628	-	13 653	-	-	-	-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	31 101	24 787	-	841	-	25 628	-	13 653	-	-	-	-		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	31 101	24 787	-	841	-	25 628	-	13 653	-	-	-	-		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	315 774	110 306	34.9%	195 906	62.0%	306 212	97.0%	125 893	88.1%	55.6%	
Ratpayers and other	200 589	79 566	39.7%	166 234	82.9%	245 800	122.5%	100 869	102.4%	64.8%	
Government - operating	81 632	30 657	37.6%	25 388	31.1%	56 045	68.7%	23 357	70.3%	8.7%	
Government - capital	33 500	-	-	3 596	10.7%	3 596	10.7%	-	-	(100.0%)	
Interest	53	82	155.6%	688	1 296.8%	771	1 454.4%	1 667	25.0%	(58.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(268 089)	(104 849)	39.1%	(194 187)	72.4%	(299 036)	111.5%	(117 990)	99.9%	64.6%	
Suppliers and employees	(256 242)	(104 590)	40.8%	(190 258)	74.2%	(294 048)	115.1%	(113 519)	102.8%	67.6%	
Finance charges	(11 847)	(259)	2.2%	(3 929)	33.2%	(4 188)	35.4%	(4 471)	47.2%	(12.1%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	47 685	5 456	11.4%	1 719	3.6%	7 176	15.0%	7 903	16.9%	(78.2%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(47 993)	(719)	1.5%	(2 355)	4.9%	(3 074)	6.4%	(2 452)	18.8%	(4.0%)	
Capital assets	(47 993)	(719)	1.5%	(2 355)	4.9%	(3 074)	6.4%	(2 452)	18.8%	(4.0%)	
Net Cash from/(used) Investing Activities	(47 993)	(719)	1.5%	(2 355)	4.9%	(3 074)	6.4%	(2 452)	18.8%	(4.0%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(6 321)	48.8%	(4 523)	65.3%	8.8%	
Repayment of borrowing	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(6 321)	48.8%	(4 523)	65.3%	8.8%	
Net Cash from/(used) Financing Activities	(12 944)	(1 401)	10.8%	(4 920)	38.0%	(6 321)	48.8%	(4 523)	65.3%	8.8%	
Net Increase/(Decrease) in cash held	(13 252)	3 336	(25.2%)	(5 556)	41.9%	(2 220)	16.7%	927	(12.8%)	(699.1%)	
Cash/cash equivalents at the year begin:	182 097	169 038	92.8%	172 374	94.7%	169 038	92.8%	156 335	100.3%	10.3%	
Cash/cash equivalents at the year end:	168 845	172 374	102.1%	166 819	98.8%	166 819	98.8%	157 262	90.3%	6.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	10 948	98.0%	191	1.7%	16	.1%	19	.2%	11 173	97.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23	33.6%	11	16.4%	8	11.8%	26	38.2%	67	.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3	59.5%	1	18.5%	0	5.8%	1	16.2%	6	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	87	48.5%	39	21.5%	24	13.6%	29	16.4%	179	1.6%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	72.4%	0	13.0%	0	8.2%	0	6.5%	3	-	-	-
Total By Income Source	11 063	96.8%	242	2.1%	48	.4%	75	.7%	11 428	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	9 702	100.0%	-	-	-	-	-	-	9 702	84.9%	-	-
Commercial	923	100.0%	-	-	-	-	-	-	923	8.1%	-	-
Households	438	54.5%	242	30.1%	48	6.0%	75	9.3%	803	7.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 063	96.8%	242	2.1%	48	.4%	75	.7%	11 428	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 589	100.0%	-	-	-	-	-	-	39 589	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	39 589	100.0%	-	-	-	-	-	-	39 589	100.0%	-

Contact Details

Municipal Manager	Mr H F Prins	022 433 8401
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Operating Revenue and Expenditure													
Operating Revenue		401 861	132 630	33.0%	79 448	19.8%	212 078	52.8%	68 940	49.0%	15.2%		
Property rates		49 753	51 248	103.0%	(1 093)	(2.2%)	50 156	100.8%	(295)	101.7%	270.3%		
Property rates - penalties and collection charges		819	303	37.0%	372	45.5%	675	82.5%	385	78.1%	(3.2%)		
Service charges - electricity revenue		183 430	43 810	23.9%	33 628	18.3%	77 438	42.2%	31 991	44.8%	5.1%		
Service charges - water revenue		32 450	6 036	18.6%	7 225	22.3%	13 260	40.9%	7 318	44.5%	(1.3%)		
Service charges - sanitation revenue		15 260	5 832	38.2%	4 377	28.7%	10 208	66.9%	4 489	65.4%	(2.5%)		
Service charges - refuse revenue		17 550	4 834	27.5%	4 407	25.1%	9 240	52.6%	4 190	54.0%	5.2%		
Service charges - other		460	14	3.0%	14	2.9%	27	5.9%	315	136.8%	(95.7%)		
Rental of facilities and equipment		7 267	1 855	25.5%	2 218	30.5%	4 073	56.0%	2 616	52.2%	(15.2%)		
Interest earned - external investments		2 199	663	30.1%	593	27.0%	1 256	57.1%	409	59.8%	44.8%		
Interest earned - outstanding debtors		4 651	1 659	35.7%	1 840	39.6%	3 498	75.2%	1 452	59.7%	26.7%		
Dividends received		-	-	-	-	-	-	-	-	-	-		
Fines		5 437	294	5.4%	612	11.3%	907	16.7%	322	15.1%	90.0%		
Licences and permits		274	69	25.0%	36	13.3%	105	38.3%	33	44.7%	9.0%		
Agency services		3 218	802	24.9%	1 047	32.5%	1 849	57.4%	887	54.7%	18.0%		
Transfers recognised - operational		72 271	14 299	19.8%	22 842	31.6%	37 141	51.4%	14 150	28.2%	61.4%		
Other own revenue		4 318	914	21.2%	1 330	30.8%	2 244	52.0%	678	49.6%	96.3%		
Gains on disposal of PPE		2 502	-	-	-	-	-	-	-	-	-		
Operating Expenditure		396 567	77 021	19.4%	81 873	20.6%	158 894	40.1%	82 625	38.1%	(.9%)		
Employee related costs		121 034	27 855	23.0%	32 130	26.5%	59 985	49.6%	30 771	51.2%	4.4%		
Remuneration of councillors		8 364	1 931	23.1%	1 903	22.8%	3 834	45.8%	1 945	52.8%	(2.1%)		
Debt impairment		15 000	2 856	19.0%	(5 120)	(34.1%)	(2 264)	(15.1%)	9 560	72.5%	(153.6%)		
Depreciation and asset impairment		17 000	-	-	-	-	-	-	-	-	-		
Finance charges		13 085	3 156	24.1%	1 845	14.1%	5 001	38.2%	1 274	33.0%	44.9%		
Bulk purchases		147 150	29 840	20.3%	25 024	17.0%	54 864	37.3%	23 209	38.5%	7.8%		
Other Materials		-	-	-	-	-	-	-	-	-	-		
Contracted services		11 683	1 450	12.4%	2 714	23.2%	4 164	35.6%	2 993	52.5%	(9.3%)		
Transfers and grants		855	261	30.5%	183	21.4%	444	51.9%	196	51.0%	(6.4%)		
Other expenditure		62 397	9 672	15.5%	23 194	37.2%	32 866	52.7%	12 678	23.4%	82.9%		
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)		5 295	55 609		(2 425)			53 184		(13 685)			
Transfers recognised - capital		45 796	2 701	5.9%	10 169	22.2%	12 870	28.1%	7 081	22.4%	43.6%		
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-		
Contributed assets		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions		51 091	58 310		7 744			66 054		(6 604)			
Taxation		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation		51 091	58 310		7 744			66 054		(6 604)			
Attributable to minorities		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality		51 091	58 310		7 744			66 054		(6 604)			
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year		51 091	58 310		7 744			66 054		(6 604)			

Part 2: Capital Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Capital Revenue and Expenditure													
Source of Finance		62 922	2 938	4.7%	10 724	17.0%	13 662	21.7%	9 307	26.9%	15.2%		
National Government		20 037	2 122	10.6%	3 894	19.4%	6 016	30.0%	5 428	26.4%	(28.3%)		
Provincial Government		25 524	638	2.5%	5 231	20.5%	5 869	23.0%	1 192	15.1%	338.8%		
District Municipality		-	-	-	-	-	-	-	-	-	-		
Other transfers and grants		235	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital		45 796	2 760	6.0%	9 125	19.9%	11 884	26.0%	6 620	24.2%	37.8%		
Borrowing		-	-	-	-	-	-	-	-	-	-		
Internally generated funds		17 125	178	1.0%	534	3.1%	713	4.2%	2 688	35.8%	(80.1%)		
Public contributions and donations		-	-	-	1 065	-	1 065	-	-	-	(100.0%)		
Capital Expenditure Standard Classification		62 922	2 938	4.7%	10 724	17.0%	13 662	21.7%	9 307	26.9%	15.2%		
Governance and Administration		1 600	26	1.6%	75	4.7%	101	6.3%	226	32.6%	(66.7%)		
Executive & Council		100	-	-	-	-	-	-	-	-	-		
Budget & Treasury Office		-	-	-	-	-	-	-	-	-	(100.0%)		
Corporate Services		1 500	26	1.8%	75	5.0%	101	6.8%	180	31.4%	(58.1%)		
Community and Public Safety		8 489	817	9.6%	2 560	30.2%	3 378	39.8%	4 395	44.8%	(41.8%)		
Community & Social Services		5 699	786	13.8%	2 485	43.7%	3 271	57.5%	339	9.8%	631.9%		
Sport And Recreation		2 800	32	1.1%	75	2.7%	107	3.8%	3 747	57.1%	(98.0%)		
Public Safety		-	-	-	-	-	-	-	307	81.1%	(100.0%)		
Housing		-	-	-	-	-	-	-	2	-	(100.0%)		
Health		-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services		6 029	-	-	9	.1%	9	.1%	2 169	22.1%	(99.6%)		
Planning and Development		82	-	-	-	-	-	-	20	144.2%	(100.0%)		
Road Transport		5 713	-	-	1	-	1	-	2 134	21.5%	(99.9%)		
Environmental Protection		235	-	-	7	3.2%	7	3.2%	14	-	(47.7%)		
Trading Services		46 804	2 094	4.5%	8 080	17.3%	10 174	21.7%	2 518	20.3%	220.9%		
Electricity		5 100	123	2.4%	116	2.3%	240	4.7%	95	63.1%	22.1%		
Water		18 397	375	2.0%	2 283	12.4%	2 657	14.4%	1 108	27.7%	106.1%		
Waste Water Management		17 999	1 596	8.9%	5 681	31.6%	7 278	40.4%	1 314	11.1%	332.5%		
Waste Management		5 308	-	-	-	-	-	-	1	-	(100.0%)		
Other		-	-	-	+	*	*	*	*	*	*		

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	432 422	139 706	32.3%	128 468	29.7%	268 174	62.0%	99 969	54.2%	28.5%	
Ratpayers and other	307 738	94 484	30.7%	82 052	26.7%	176 536	57.4%	74 388	58.1%	10.3%	
Government - operating	72 271	33 274	46.0%	20 823	28.8%	54 097	74.9%	17 357	40.8%	20.0%	
Government - capital	45 562	10 518	23.1%	24 574	53.9%	35 092	77.0%	7 622	63.1%	222.4%	
Interest	6 850	1 430	20.9%	1 019	14.9%	2 449	35.8%	601	23.1%	69.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(357 483)	(101 683)	28.4%	(104 892)	29.3%	(206 675)	57.8%	(54 178)	45.1%	93.6%	
Suppliers and employees	(352 347)	(99 646)	28.3%	(104 259)	29.6%	(203 905)	57.9%	(53 768)	45.1%	93.9%	
Finance charges	(4 282)	(1 738)	40.6%	(426)	10.0%	(2 164)	50.5%	(98)	43.0%	333.8%	
Transfers and grants	(855)	(299)	35.0%	(207)	24.2%	(506)	59.2%	(312)	72.0%	(33.6%)	
Net Cash from/(used) Operating Activities	74 938	38 023	50.7%	23 575	31.5%	61 598	82.2%	45 791	106.5%	(48.5%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	(27 000)	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(27 000)	-	(100.0%)	
Payments	(62 921)	(4 724)	7.5%	(4 724)	7.5%	(9 448)	15.0%	(9 096)	35.4%	(48.1%)	
Capital assets	(62 921)	(4 724)	7.5%	(4 724)	7.5%	(9 448)	15.0%	(9 096)	35.4%	(48.1%)	
Net Cash from/(used) Investing Activities	(62 921)	(4 724)	7.5%	(4 724)	7.5%	(9 448)	15.0%	(36 046)	88.0%	(86.9%)	
Cash Flow from Financing Activities											
Receipts	-	229	-	172	-	401	-	31	-	457.8%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	229	-	172	-	401	-	31	-	457.8%	
Payments	(8 050)	(3 227)	40.1%	(660)	8.2%	(3 887)	48.3%	(747)	50.2%	(11.6%)	
Repayment of borrowing	(8 050)	(3 227)	40.1%	(660)	8.2%	(3 887)	48.3%	(747)	50.2%	(11.6%)	
Net Cash from/(used) Financing Activities	(8 050)	(2 998)	37.2%	(488)	6.1%	(3 486)	43.3%	(716)	48.8%	(31.8%)	
Net Increase/(Decrease) in cash held	3 967	30 301	763.8%	18 363	462.9%	48 664	1 226.6%	8 979	415.5%	104.5%	
Cash/cash equivalents at the year begin:	43 466	33 063	76.1%	63 364	145.8%	33 063	76.1%	40 410	100.0%	56.8%	
Cash/cash equivalents at the year end:	47 433	63 364	133.6%	81 727	172.3%	81 727	172.3%	49 389	139.9%	65.5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	4 673	10.6%	908	2.1%	8 459	19.2%	29 944	68.1%	43 984	29.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 871	71.0%	380	2.5%	983	6.4%	3 077	20.1%	15 311	10.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 538	14.0%	133	.7%	3 158	17.4%	12 342	67.9%	18 171	12.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 308	10.9%	411	1.9%	4 460	21.0%	14 093	66.2%	21 273	14.2%	-	-
Receivables from Exchange Transactions - Waste Management	2 471	9.6%	506	2.0%	5 572	21.6%	17 262	66.9%	25 811	17.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	81	4.7%	24	1.4%	580	33.5%	1 049	60.5%	1 734	1.2%	-	-
Interest on Arrear Debtor Accounts	118	.5%	37	.1%	10 347	41.2%	14 639	58.2%	25 140	16.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	335	(22.7%)	717	(48.7%)	(1 473)	(1.0%)	-	-
Total By Income Source	20 502	13.7%	2 432	1.6%	33 893	22.6%	93 124	62.1%	149 952	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	485	19.1%	80	3.1%	73	2.9%	1 904	74.9%	2 541	1.7%	-	-
Commercial	9 392	47.0%	291	15%	3 219	16.1%	7 092	35.5%	19 994	13.3%	-	-
Households	9 773	8.0%	1 876	1.5%	29 807	24.5%	80 153	65.9%	121 610	81.1%	-	-
Other	853	14.7%	185	3.2%	794	13.7%	3 975	68.4%	5 807	3.9%	-	-
Total By Customer Group	20 502	13.7%	2 432	1.6%	33 893	22.6%	93 124	62.1%	149 952	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	669	65.1%	344	33.5%	13	1.2%	1	.1%	1 027	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	669	65.1%	344	33.5%	13	1.2%	1	.1%	1 027	100.0%	-

Contact Details

Municipal Manager	Mr David Nasson	023 316 1854
Financial Manager	Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)

Part1: Operating Revenue and Expenditure

	R thousands	2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure											
Operating Revenue	1 511 798	621 366	41.1%	258 533	17.1%	879 899	58.2%	300 944	62.1%	(14.1%)	
Property rates	200 147	202 189	100.7%	(1 973)	(1.0%)	200 215	99.7%	1 533	100.4%	(228.7%)	
Property rates - penalties and collection charges	1 267	385	30.4%	499	39.4%	884	69.8%	418	98.8%	19.4%	
Service charges - electricity revenue	805 557	211 324	26.2%	184 843	22.9%	396 167	49.2%	174 904	52.0%	5.7%	
Service charges - water revenue	134 515	24 681	18.3%	33 727	25.1%	58 408	43.4%	26 556	40.3%	27.0%	
Service charges - sanitation revenue	55 078	61 639	111.9%	(1 057)	(1.9%)	60 582	110.0%	(427)	108.8%	174.4%	
Service charges - refuse revenue	69 419	80 770	116.4%	(3 656)	(5.3%)	77 114	111.1%	(3 987)	110.5%	(8.3%)	
Service charges - other	32	8	23.6%	8	23.6%	15	47.3%	7	48.3%	12.5%	
Rental of facilities and equipment	21 825	5 464	25.0%	5 685	26.0%	11 149	51.1%	5 279	52.6%	7.7%	
Interest earned - external investments	9 000	3 366	37.4%	3 129	34.8%	6 495	72.2%	2 864	54.7%	9.3%	
Interest earned - outstanding debtors	9 780	3 442	35.2%	3 182	32.5%	6 624	67.7%	2 961	99.2%	7.5%	
Dividends received											
Fines	5 301	1 520	28.7%	706	13.3%	2 225	42.0%	1 431	50.4%	(50.7%)	
Licences and permits	12 740	2 632	20.7%	3 648	28.6%	6 280	49.3%	3 779	51.9%	(3.5%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	161 876	15 987	9.9%	21 866	13.5%	37 854	23.4%	78 628	45.9%	(72.2%)	
Other own revenue	24 411	7 961	32.6%	7 926	32.5%	15 887	65.1%	6 999	79.6%	13.2%	
Gains on disposal of PPE	250	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 559 514	290 817	18.6%	325 400	20.9%	616 217	39.5%	368 928	45.0%	(11.8%)	
Employee related costs	434 516	88 587	20.4%	116 395	26.8%	204 982	47.2%	100 668	46.9%	15.6%	
Remuneration of councillors	20 453	4 721	23.1%	4 736	23.2%	9 457	46.2%	4 441	46.9%	6.6%	
Debt impairment	34 810	8 729	25.1%	8 740	25.1%	17 470	50.2%	6 631	49.2%	31.8%	
Depreciation and asset impairment	162 568	26	-	(267)	(2%)	(241)	(1%)	76 686	53.1%	(100.3%)	
Finance charge	56 833	15 255	26.8%	15 255	26.8%	30 510	53.7%	14 587	46.3%	4.6%	
Bulk purchases	537 714	122 245	22.7%	109 059	20.3%	231 304	43.0%	99 479	42.0%	9.6%	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	15 277	2 630	17.2%	4 351	28.5%	6 981	45.7%	3 102	44.6%	40.3%	
Transfers and grants	595	-	-	-	-	-	-	-	-	-	
Other expenditure	296 748	48 624	16.4%	67 131	22.6%	115 755	39.0%	63 335	42.8%	6.0%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(47 716)	330 549		(66 867)		263 682		(67 984)			
Transfers recognised - capital	54 671	-	-	17 192	31.4%	17 192	31.4%	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	6 956	330 549		(49 675)		280 874		(67 984)			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	6 956	330 549		(49 675)		280 874		(67 984)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	6 956	330 549		(49 675)		280 874		(67 984)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	6 956	330 549		(49 675)		280 874		(67 984)			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 511 008	335 959	22.2%	424 452	28.1%	760 411	50.3%	363 134	58.4%	16.9%	
Ratpayers and other	1 275 681	281 470	22.1%	361 086	28.3%	642 556	50.4%	274 860	57.8%	31.4%	
Government - operating	161 876	44 876	27.7%	33 297	20.6%	78 172	48.3%	63 366	57.1%	(47.5%)	
Government - capital	54 671	2 806	5.1%	23 759	43.5%	26 565	48.6%	19 083	72.4%	24.5%	
Interest	18 780	6 807	36.2%	6 311	33.6%	13 118	69.9%	5 825	77.9%	8.4%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 265 421)	(326 638)	25.8%	(329 131)	26.0%	(655 769)	51.8%	(284 131)	48.6%	15.8%	
Suppliers and employees	(1 207 993)	(321 553)	26.6%	(302 259)	25.0%	(623 812)	51.6%	(255 280)	48.0%	18.4%	
Finance charges	(56 833)	(5 085)	8.9%	(26 871)	47.3%	(31 956)	56.2%	(28 851)	61.2%	(6.9%)	
Transfers and grants	(596)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	245 587	9 321	3.8%	95 322	38.8%	104 643	42.6%	79 003	144.2%	20.7%	
Cash Flow from Investing Activities											
Receipts	(0)	31 078	(8 656 856.0%)	(25 000)	6 963 788.3%	6 078	(1 693 067.7%)	18 974	2 529.9%	(231.8%)	
Proceeds on disposal of PPE	250	-	-	-	-	-	-	(26)	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(250)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	31 078	-	(25 000)	-	6 078	-	19 000	-	(231.6%)	
Payments	(276 277)	(21 973)	8.0%	(49 476)	17.9%	(71 449)	25.9%	(58 363)	45.7%	(15.2%)	
Capital assets	(276 277)	(21 973)	8.0%	(49 476)	17.9%	(71 449)	25.9%	(58 363)	45.7%	(15.2%)	
Net Cash from/(used) Investing Activities	(276 277)	9 105	(3.3%)	(74 476)	27.0%	(65 371)	23.7%	(39 389)	35.7%	89.1%	
Cash Flow from Financing Activities											
Receipts	205 655	-	-	-	-	-	-	170	.1%	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	205 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	655	-	-	-	-	-	-	170	8.5%	(100.0%)	
Payments	(108 932)	-	-	(56 389)	51.8%	(56 389)	51.8%	(45 328)	61.0%	24.4%	
Repayment of borrowing	(108 932)	-	-	(56 389)	51.8%	(56 389)	51.8%	(45 328)	61.0%	24.4%	
Net Cash from/(used) Financing Activities	96 722	-	-	(56 389)	(58.3%)	(56 389)	(58.3%)	(45 157)	(94.8%)	24.9%	
Net Increase/(Decrease) in cash held	66 033	18 426	27.9%	(35 543)	(53.8%)	(17 117)	(25.9%)	(5 543)	1 434.6%	541.2%	
Cash/lcash equivalents at the year begin:	65 507	178 786	272.9%	197 212	301.1%	178 786	272.9%	174 623	70.3%	12.9%	
Cash/lcash equivalents at the year end:	131 540	197 212	149.9%	161 669	122.9%	161 669	122.9%	169 080	157.6%	(4.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	14 680	25.8%	3 815	6.7%	2 216	3.9%	36 269	63.7%	56 981	21.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 249	69.3%	4 498	6.0%	2 199	2.9%	16 402	21.8%	75 347	28.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	12 636	30.4%	2 146	5.2%	1 750	4.2%	24 976	60.2%	41 508	15.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	4 077	16.5%	1 281	5.2%	1 062	4.3%	18 217	73.9%	24 638	9.3%	-	-
Receivables from Exchange Transactions - Waste Management	5 274	11.0%	2 206	4.6%	1 939	4.1%	38 368	80.3%	47 788	18.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	480	5.0%	386	4.0%	365	3.8%	8 336	87.1%	9 567	3.6%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	585	7.1%	260	3.2%	199	2.4%	7 183	87.3%	8 228	3.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	89 982	34.1%	14 591	5.5%	9 732	3.7%	149 752	56.7%	264 057	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	2 892	48.8%	544	9.2%	168	2.8%	2 325	39.2%	5 928	2.2%	-	-
Commercial	35 706	77.3%	1 801	3.9%	865	1.9%	7 839	17.0%	46 211	17.5%	-	-
Households	32 780	20.3%	9 983	6.2%	7 333	4.5%	111 426	69.0%	161 724	61.2%	-	-
Other	18 604	37.1%	2 263	4.5%	1 366	2.7%	27 961	55.7%	50 194	19.0%	-	-
Total By Customer Group	89 982	34.1%	14 591	5.5%	9 732	3.7%	149 752	56.7%	264 057	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	278	100.0%	-	-	-	-	-	-	278	.1%	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	191 708	100.0%	-	-	-	-	-	-	191 708	99.9%	-
Total	191 986	100.0%	-	-	-	-	-	-	191 986	100.0%	-

Contact Details

Municipal Manager	Mr Johann Mettler	021 807 4775
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Operating Revenue and Expenditure													
Operating Revenue		1 056 998	509 661	48.2%	180 341	17.1%	690 002	65.3%	170 367	65.2%	5.9%		
Property rates	250 197	249 112	99.6%	1 363	.5%	250 475	100.1%	(14)	98.5%	(9 882.5%)			
Property rates - penalties and collection charges	4 282	830	19.4%	792	18.5%	1 622	37.9%	675	48.2%	17.3%			
Service charges - electricity revenue	416 315	104 076	25.0%	101 626	24.4%	205 701	49.4%	99 985	50.4%	1.6%			
Service charges - water revenue	103 805	18 148	17.5%	25 214	24.3%	43 362	41.8%	22 097	38.5%	14.1%			
Service charges - sanitation revenue	57 826	48 864	84.5%	3 033	5.2%	51 897	89.7%	3 010	88.3%	.8%			
Service charges - refuse revenue	34 522	35 620	103.2%	(1 365)	(4.0%)	34 255	99.2%	(241)	96.0%	467.5%			
Service charges - other	-	-	-	-	-	-	-	(452)	-	(100.0%)			
Rental of facilities and equipment	15 829	3 491	22.1%	3 360	21.2%	6 052	43.3%	3 040	41.3%	10.6%			
Interest earned - external investments	24 856	6 021	24.2%	9 574	38.5%	15 595	62.7%	6 620	46.1%	44.6%			
Interest earned - outstanding debtors	2 748	1 243	45.2%	1 486	54.1%	2 729	99.3%	1 064	40.2%	39.6%			
Dividends received	-	-	-	-	-	-	-	-	-	-			
Fines	22 455	4 816	21.4%	4 680	20.8%	9 496	42.3%	7 227	106.2%	(35.2%)			
Licences and permits	6 105	1 782	29.2%	1 726	28.3%	3 508	57.5%	1 575	47.4%	9.6%			
Agency services	1 550	486	31.4%	493	31.8%	979	63.1%	455	69.8%	8.3%			
Transfers recognised - operational	92 112	30 582	33.2%	23 942	26.0%	54 524	59.2%	22 500	54.9%	6.4%			
Other own revenue	24 395	4 590	18.8%	4 417	18.1%	9 007	36.9%	2 823	50.6%	56.4%			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-			
Operating Expenditure		1 121 212	176 694	15.8%	286 676	25.6%	463 369	41.3%	203 974	37.3%	40.5%		
Employee related costs	324 832	69 459	21.4%	83 205	25.6%	152 665	47.0%	73 616	48.4%	13.0%			
Remuneration of councillors	14 871	3 259	21.9%	3 281	22.1%	6 540	44.0%	3 099	43.3%	5.8%			
Debt impairment	14 707	-	-	-	-	-	-	-	-	-			
Depreciation and asset impairment	146 163	-	-	71 729	49.1%	71 729	49.1%	-	-	(100.0%)			
Finance charges	23 271	-	-	6 076	26.1%	6 076	26.1%	5 159	34.1%	17.8%			
Bulk purchases	294 008	69 941	23.8%	62 237	21.2%	132 179	45.0%	55 237	43.9%	12.7%			
Other Materials	-	-	-	-	-	-	-	-	-	-			
Contracted services	14 251	1 429	10.0%	1 770	12.4%	3 200	22.5%	2 828	36.8%	(37.4%)			
Transfers and grants	6 779	171	2.5%	5 824	85.9%	5 997	88.5%	1 895	33.8%	209.1%			
Other expenditure	282 330	32 434	11.5%	52 552	18.6%	84 985	30.1%	62 150	36.9%	(15.4%)			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit)		(64 214)	332 967		(106 335)		226 632		(33 607)				
Transfers recognised - capital	73 994	-	-	-	-	-	-	-	-	-			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-			
Contributed assets	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after capital transfers and contributions		9 780	332 967		(106 335)		226 632		(33 607)				
Taxation	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation		9 780	332 967		(106 335)		226 632		(33 607)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality		9 780	332 967		(106 335)		226 632		(33 607)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year		9 780	332 967		(106 335)		226 632		(33 607)				

Part 2: Capital Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Capital Revenue and Expenditure													
Source of Finance		294 188	11 190	3.8%	32 372	11.0%	43 562	14.8%	24 566	17.4%	31.8%		
National Government	54 683	3 555	6.5%	4 786	8.8%	8 341	15.3%	4 483	7.8%	6.8%			
Provincial Government	19 311	-	-	3 874	20.1%	3 874	20.1%	895	4.8%	332.9%			
District Municipality	-	-	-	-	-	-	-	-	-	-			
Other transfers and grants	-	-	-	-	-	-	-	-	-	-			
Transfers recognised - capital		73 994	3 555	4.8%	8 661	11.7%	12 215	16.5%	5 378	6.9%	61.0%		
Borrowing	100 000	-	-	-	-	-	-	3 041	271.7%	(100.0%)			
Internally generated funds	120 194	7 556	6.3%	23 709	19.7%	31 265	26.0%	12 771	14.4%	85.6%			
Public contributions and donations	-	80	-	2	-	82	-	3 376	35.9%	(99.9%)			
Capital Expenditure Standard Classification		294 188	11 190	3.8%	32 372	11.0%	43 562	14.8%	24 566	17.4%	31.8%		
Governance and Administration		18 399	340	1.8%	1 797	9.8%	2 137	11.6%	2 033	15.5%	(11.6%)		
Executive & Council	50	12	25.0%	1	2.4%	14	27.4%	-	-	(100.0%)			
Budget & Treasury Office	2 010	8	4%	212	10.6%	220	11.0%	13	17.9%	1 491.6%			
Corporate Services	16 339	319	2.0%	1 584	9.7%	1 903	11.6%	2 020	15.4%	(21.6%)			
Community and Public Safety		39 855	2 498	6.3%	5 086	12.8%	7 584	19.0%	3 180	11.4%	59.9%		
Community & Social Services	2 233	72	3.2%	162	7.3%	234	10.5%	230	29.7%	(29.7%)			
Sport And Recreation	7 355	101	1.4%	1 111	15.1%	1 212	16.5%	857	18.0%	29.6%			
Public Safety	160	1	.6%	24	14.9%	25	15.5%	23	5.9%	4.9%			
Housing	30 107	2 324	7.7%	3 788	12.6%	6 113	20.3%	2 070	9.4%	83.1%			
Health	-	-	-	-	-	-	-	-	-	-			
Economic and Environmental Services		38 922	2 289	5.9%	1 183	3.0%	3 473	8.9%	2 417	10.1%	(51.0%)		
Planning and Development	960	25	2.6%	88	9.2%	114	11.9%	-	5.5%	(100.0%)			
Road Transport	37 152	2 239	6.0%	1 007	2.7%	3 246	8.7%	2 308	10.3%	(56.4%)			
Environmental Protection	810	25	3.1%	88	10.9%	113	13.9%	109	10.3%	(19.0%)			
Trading Services		197 013	6 063	3.1%	24 306	12.3%	30 369	15.4%	16 869	20.7%	44.1%		
Electricity	36 505	440	1.2%	5 852	16.0%	6 291	17.2%	5 549	43.0%	5.5%			
Water	59 455	5 440	9.1%	13 978	23.5%	19 418	32.7%	4 926	11.4%	183.8%			
Waste Water Management	76 780	184	.2%	1 507	2.0%	1 691	2.2%	6 135	20.3%	(75.4%)			
Waste Management	24 272	-	-	2 968	12.2%	2 968	12.2%	259	4.2%	1 046.4%			
Other	-	-	-	-	-	-	-	67	25.0%	(100.0%)			

Part 3: Cash Receipts and Payments

R thousands	2014/15									2013/14		Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities													
Receipts	1 093 038	319 041	29.2%	336 221	30.8%	655 262	59.9%	279 973	53.8%	20,1%			
Ratpayers and other	899 438	317 656	35.3%	334 034	37.1%	651 689	72.5%	271 600	60.3%	23.0%			
Government - operating	92 112	0	-	-	-	0	-	3 016	35.8%	(100.0%)			
Government - capital	73 994	711	1.0%	1 472	2.0%	2 183	3.0%	4 140	23.8%	(64.4%)			
Interest	27 494	674	2.5%	715	2.6%	1 389	5.1%	1 217	8.9%	(41.3%)			
Dividends	-	-	-	-	-	-	-	-	-	-			
Payments	(930 272)	(257 986)	27.7%	(265 537)	28.5%	(523 522)	56.3%	(220 413)	53.3%	20.5%			
Suppliers and employees	(900 223)	(257 230)	28.6%	(252 747)	28.1%	(509 976)	56.7%	(214 516)	55.6%	17.8%			
Finance charges	-	-	-	(6 079)	26.1%	(6 079)	26.1%	(5 286)	35.2%	15.0%			
Transfers and grants	(6 779)	(750)	11.1%	(6 711)	99.0%	(7 467)	110.2%	(6 10)	2.6%	999.7%			
Net Cash from/(used) Operating Activities	162 766	61 055	37.5%	70 684	43.4%	131 739	80.9%	59 560	56.2%	18.7%			
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-			
Payments	(294 188)	(11 190)	3.8%	(23 425)	8.0%	(34 615)	11.8%	(19 999)	14.5%	17.1%			
Capital assets	(294 188)	(11 190)	3.8%	(23 425)	8.0%	(34 615)	11.8%	(19 999)	14.5%	17.1%			
Net Cash from/(used) Investing Activities	(294 188)	(11 190)	3.8%	(23 425)	8.0%	(34 615)	(3.0%)	(22 258)	(193 602.3%)	(113.4%)			
Cash Flow from Financing Activities													
Receipts	100 000	210	.2%	281	.3%	491	.5%	24 761	661.4%	(98.9%)			
Short term loans	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	23 123	578.1%	(100.0%)			
Increase (decrease) in consumer deposits	-	210	-	281	-	491	-	1 638	-	(82.8%)			
Payments	(6 975)	-	-	(3 259)	46.7%	(3 259)	46.7%	(2 503)	62.4%	30.1%			
Repayment of borrowing	(6 975)	-	-	(3 259)	46.7%	(3 259)	46.7%	(2 503)	62.4%	30.2%			
Net Cash from/(used) Financing Activities	93 025	210	.2%	(2 978)	(3.2%)	(2 768)	(3.0%)	22 258	(193 602.3%)	(113.4%)			
Net Increase/(Decrease) in cash held	(38 397)	50 074	(130.4%)	44 282	(115.3%)	94 357	(245.7%)	61 819	2 509.0%	(28.4%)			
Cash/lcash equivalents at the year begin:	492 150	504 928	102.6%	555 002	112.8%	504 928	102.6%	487 038	119.5%	14.0%			
Cash/lcash equivalents at the year end:	453 753	555 002	122.3%	599 285	132.1%	599 285	132.1%	548 857	147.7%	9.2%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	8 976	18.4%	1 398	2.9%	1 360	2.8%	37 139	76.0%	48 873	27.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 693	81.4%	238	1.0%	217	.9%	3 815	16.6%	22 964	13.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 278	26.6%	657	1.7%	520	1.3%	27 239	70.4%	38 693	22.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 922	17.0%	400	2.3%	381	2.2%	13 458	78.4%	17 160	9.8%	-	-
Receivables from Exchange Transactions - Waste Management	2 280	12.5%	419	2.3%	401	2.2%	15 126	83.0%	18 225	10.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 020	5.9%	461	2.7%	446	2.6%	15 322	88.8%	17 248	9.9%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 048	17.5%	211	1.8%	256	2.2%	9 216	78.6%	11 731	6.7%	-	-
Total By Income Source	46 215	26.4%	3 784	2.2%	3 581	2.0%	121 313	69.4%	174 894	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	1 419	68.7%	29	1.4%	5	.2%	613	29.7%	2 067	1.3%	-	-
Commercial	26 558	19.2%	3 344	2.4%	3 085	2.2%	105 616	76.2%	138 604	79.3%	-	-
Households	9 391	65.3%	122	.8%	176	1.2%	4 702	32.7%	14 391	8.2%	-	-
Other	8 847	44.6%	289	1.5%	316	1.6%	10 382	52.3%	19 833	11.3%	-	-
Total By Customer Group	46 215	26.4%	3 784	2.2%	3 581	2.0%	121 313	69.4%	174 894	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	19 278	100.0%	-	-	-	-	-	-	19 278	44.8%	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	3 905	100.0%	-	-	-	-	-	-	3 905	9.1%	
VAT (output less input)	3 380	100.0%	-	-	-	-	-	-	3 380	7.9%	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	15 550	100.0%	-	-	-	-	-	-	15 550	36.1%	
Auditor-General	931	100.0%	-	-	-	-	-	-	931	2.2%	
Other	-	-	-	-	-	-	-	-	-	-	
Total	43 044	100.0%	-	-	-	-	-	-	43 044	100.0%	

Contact Details

Municipal Manager	Mrs Christa Liebenberg	021 808 8763
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14			Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	705 383	157 169	22.3%	167 569	23.8%	324 738	46.0%	149 812	44.2%	11.9%	
Property rates	92 944	23 349	25.1%	15 275	16.4%	38 624	41.6%	14 983	41.0%	2.0%	
Property rates - penalties and collection charges	788	169	21.4%	223	28.3%	392	49.7%	204	89.9%	9.4%	
Service charges - electricity revenue	321 696	62 906	19.6%	78 270	24.3%	141 176	43.9%	71 167	41.2%	10.0%	
Service charges - water revenue	48 110	6 577	13.7%	13 454	28.0%	20 031	41.6%	11 654	37.8%	15.4%	
Service charges - sanitation revenue	51 980	12 830	24.7%	9 454	18.2%	22 284	42.9%	9 771	45.1%	(3.2%)	
Service charges - refuse revenue	29 755	7 725	26.0%	5 261	17.7%	12 986	43.6%	4 699	39.7%	12.0%	
Service charges - other	(22 857)	(6 081)	26.6%	(6 095)	26.7%	(12 177)	53.3%	(5 762)	54.3%	5.8%	
Rental of facilities and equipment	13 116	3 203	24.4%	3 381	25.8%	6 584	50.2%	2 780	46.8%	21.6%	
Interest earned - external investments	7 200	2 733	38.0%	1 434	19.9%	4 167	57.9%	1 092	68.4%	31.3%	
Interest earned - outstanding debtors	2 522	587	23.3%	751	29.8%	1 338	53.1%	693	59.0%	8.4%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	16 313	3 237	19.8%	2 945	18.1%	6 102	37.9%	2 851	48.6%	3.3%	
Licences and permits	3 452	739	21.4%	645	18.7%	1 384	40.1%	694	41.4%	(7.1%)	
Agency services	5 300	1 025	19.3%	1 512	28.5%	2 537	47.9%	1 357	59.2%	11.4%	
Transfers recognised - operational	127 076	37 743	29.7%	38 694	30.4%	76 437	60.2%	32 191	56.2%	20.2%	
Other own revenue	7 500	427	5.7%	2 365	31.5%	2 792	37.2%	1 438	35.8%	64.5%	
Gains on disposal of PPE	490	-	-	1	.1%	1	.1%	(0)	-	(1 891.70)	
Operating Expenditure	753 804	170 298	22.6%	185 475	24.6%	355 773	47.2%	184 024	47.0%	.8%	
Employee related costs	234 581	48 938	20.9%	52 252	22.3%	101 189	43.1%	49 254	44.1%	6.1%	
Remuneration of councillors	14 522	3 426	23.6%	3 432	23.6%	6 857	47.2%	3 211	46.8%	-	
Debt impairment	16 013	4 003	25.0%	4 003	25.0%	8 007	50.0%	-	-	(10.0%)	
Depreciation and asset impairment	69 304	17 647	25.5%	17 569	25.4%	35 216	50.8%	22 800	52.2%	(22.9%)	
Finance charge	25 867	6 958	26.5%	6 477	25.0%	13 335	51.6%	7 145	50.2%	(9.3%)	
Bulk purchases	226 902	54 938	24.2%	47 527	21.0%	102 465	45.2%	43 955	45.0%	8.1%	
Other Materials	60 498	8 405	13.9%	14 545	24.0%	22 950	37.9%	11 392	37.8%	27.7%	
Contracted services	7 167	1 274	17.8%	1 972	27.5%	3 246	45.3%	2 533	79.5%	(22.1%)	
Transfers and grants	200	5	2.7%	5	2.7%	11	5.4%	5	15.4%	-	
Other expenditure	98 561	24 804	25.2%	37 676	38.2%	62 480	63.4%	43 717	58.0%	(13.8%)	
Loss on disposal of PPE	288	-	-	17	5.8%	17	5.8%	12	-	44.1%	
Surplus/(Deficit)	(48 420)	(13 129)		(17 906)		(31 035)		(34 212)			
Transfers recognised - capital	50 377	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 956	(13 129)		(17 906)		(31 035)		(34 212)			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	1 956	(13 129)		(17 906)		(31 035)		(34 212)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 956	(13 129)		(17 906)		(31 035)		(34 212)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 956	(13 129)		(17 906)		(31 035)		(34 212)			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	735 348	227 383	30.9%	229 766	31.2%	457 149	62.2%	201 743	58.6%	13.9%	
Ratpayers and other	561 974	165 304	29.4%	165 613	29.5%	330 916	58.9%	148 746	58.0%	11.3%	
Government - operating	113 276	37 743	33.3%	38 694	34.2%	76 437	67.5%	32 191	56.2%	20.2%	
Government - capital	50 377	20 904	41.5%	23 275	46.2%	44 179	87.7%	19 155	65.8%	21.5%	
Interest	9 722	3 432	35.3%	2 184	22.5%	5 617	57.8%	1 652	62.1%	32.3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(669 205)	(216 525)	32.4%	(177 727)	26.6%	(394 252)	58.9%	(165 758)	57.1%	7.2%	
Suppliers and employees	(642 419)	(202 877)	31.6%	(177 721)	27.7%	(380 599)	59.2%	(165 752)	57.6%	7.2%	
Finance charges	(26 586)	(13 642)	51.3%	-	-	(13 642)	51.3%	-	47.2%	-	
Transfers and grants	(200)	(5)	2.7%	(5)	2.7%	(11)	5.4%	(5)	15.4%	-	
Net Cash from/(used) Operating Activities	66 143	10 858	16.4%	52 040	78.7%	62 898	95.1%	35 986	69.4%	44.6%	
Cash Flow from Investing Activities											
Receipts	400	61	15.4%	9	2.3%	71	17.7%	(5)	21.4%	(272.9%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	400	61	15.4%	9	2.3%	71	17.7%	(5)	21.4%	(272.9%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(82 006)	(19 801)	24.1%	(18 886)	23.0%	(38 687)	47.2%	(22 637)	44.6%	(16.6%)	
Capital assets	(82 006)	(19 801)	24.1%	(18 886)	23.0%	(38 687)	47.2%	(22 637)	44.6%	(16.6%)	
Net Cash from/(used) Investing Activities	(81 606)	(19 739)	24.2%	(18 877)	23.1%	(38 616)	47.3%	(22 642)	44.7%	(16.6%)	
Cash Flow from Financing Activities											
Receipts	250	69	27.7%	96	38.6%	166	66.3%	50	41.6%	92.4%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	250	69	27.7%	96	38.6%	166	66.3%	50	41.6%	92.4%	
Payments	(26 468)	(12 885)	48.7%	-	-	(12 885)	48.7%	-	48.1%	-	
Repayment of borrowing	(26 468)	(12 885)	48.7%	-	-	(12 885)	48.7%	-	48.1%	-	
Net Cash from/(used) Financing Activities	(26 218)	(12 816)	48.9%	96	(4%)	(12 720)	48.5%	50	48.1%	92.4%	
Net Increase/(Decrease) in cash held	(41 681)	(21 697)	52.1%	33 259	(79.8%)	11 562	(27.7%)	13 394	5.5%	148.3%	
Cash/cash equivalents at the year begin:	111 946	144 987	129.5%	123 290	110.1%	144 987	129.5%	135 585	126.6%	(9.1%)	
Cash/cash equivalents at the year end:	70 265	123 290	175.5%	156 549	222.8%	156 549	222.8%	148 979	228.9%	5.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 036	50.6%	974	7.0%	505	3.6%	5 401	38.8%	13 917	12.6%	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	18 684	74.7%	2 116	8.5%	471	1.9%	3 751	15.0%	25 023	22.7%	3 269	13.0%		
Receivables from Non-exchange Transactions - Property Rates	8 590	43.3%	802	4.0%	432	2.2%	10 015	50.5%	19 888	18.0%	-	7 867	39.0%	
Receivables from Exchange Transactions - Waste Water Management	8 329	43.9%	986	5.2%	649	3.4%	9 024	47.5%	18 988	17.2%	-	6 995	36.0%	
Receivables from Exchange Transactions - Waste Management	5 409	44.9%	538	4.5%	359	3.0%	5 751	47.7%	12 057	10.9%	-	4 436	36.0%	
Receivables from Exchange Transactions - Property Rental Debtors	1 536	28.2%	214	3.9%	192	3.5%	3 507	64.4%	5 448	4.9%	-	3 006	55.0%	
Interest on Arrear Debtor Accounts	2 236	27.9%	11	1%	27	3%	5 745	71.6%	8 020	7.3%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	5 362	78.0%	
Other	(527)	(7.7%)	376	5.5%	281	4.1%	6 694	98.1%	6 824	6.2%	-	-	-	
Total By Income Source	51 293	46.6%	6 017	5.5%	2 918	2.6%	49 887	45.3%	110 115	100.0%	-	-	34 993	31.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 803	27.9%	1 452	22.4%	266	4.1%	2 948	45.6%	6 469	5.9%	-	-	-	
Commercial	9 281	61.7%	515	3.4%	171	1.1%	5 085	33.8%	15 051	13.7%	-	10 087	67.0%	
Households	34 419	49.6%	3 202	4.5%	2 031	2.9%	31 226	44.1%	70 977	64.4%	-	24 530	34.0%	
Other	5 791	32.7%	848	4.8%	450	2.5%	10 629	60.0%	17 718	16.1%	-	376	2.0%	
Total By Customer Group	51 293	46.6%	6 017	5.5%	2 918	2.6%	49 887	45.3%	110 115	100.0%	-	-	34 993	31.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	14 812	100.0%	-	-	-	-	-	-	14 812	23.4%	-
Bulk Water	193	100.0%	-	-	-	-	-	-	193	.3%	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 074	100.0%	-	-	-	-	-	-	2 074	3.3%	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 320	100.0%	-	-	-	-	-	-	29 320	46.3%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	16 963	100.0%	-	-	-	-	-	-	16 963	26.8%	-
Total	63 361	100.0%	-	-	-	-	-	-	63 361	100.0%	-

Contact Details

Municipal Manager	Mr G F Matthyse	023 348 2800
Financial Manager	D McThomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)

Part1: Operating Revenue and Expenditure

		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands												
Operating Revenue and Expenditure												
Operating Revenue	478 863	128 544	26.8%	110 944	23.2%	239 488	50.0%	96 689	47.6%	14.7%		
Property rates	34 146	34 911	102.2%	(351)	(1.0%)	34 560	101.2%	(568)	99.4%	(38.3%)		
Property rates - penalties and collection charges	446	78	17.5%	101	22.8%	180	40.3%	115	-	(12.1%)		
Service charges - electricity revenue	276 358	49 505	17.9%	60 876	22.0%	110 381	39.9%	54 616	38.6%	11.5%		
Service charges - water revenue	36 397	4 897	13.5%	7 303	20.1%	12 200	33.5%	6 220	35.4%	17.4%		
Service charges - sanitation revenue	12 504	3 238	25.9%	3 363	26.9%	6 601	52.8%	3 119	53.6%	7.8%		
Service charges - refuse revenue	10 732	2 605	24.3%	2 690	25.1%	5 295	49.3%	2 536	51.6%	6.1%		
Service charges - other	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	2 672	482	18.0%	644	24.1%	1 126	42.1%	524	46.1%	23.0%		
Interest earned - external investments	3 513	646	18.4%	554	15.8%	1 200	34.2%	615	32.6%	16.4%		
Interest earned - outstanding debtors	1 865	963	51.7%	894	47.9%	1 857	99.6%	338	38.2%	164.8%		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	2 275	1 020	44.8%	1 253	55.1%	2 273	99.9%	588	43.1%	113.0%		
Licences and permits	1 455	329	22.6%	230	15.8%	559	38.5%	230	34.1%	(1%)		
Agency services	2 258	140	6.2%	131	5.8%	271	12.0%	647	114.6%	(79.8%)		
Transfers recognised - operational	77 797	27 137	34.9%	30 711	39.5%	57 848	74.4%	24 308	59.0%	26.3%		
Other own revenue	16 446	2 592	15.8%	2 543	15.5%	5 135	31.2%	3 401	48.8%	(25.2%)		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	492 772	112 615	22.9%	120 294	24.4%	232 909	47.3%	99 556	43.7%	20.8%		
Employee related costs	148 804	35 153	23.6%	33 046	22.2%	68 199	45.8%	30 232	48.7%	9.3%		
Remuneration of councillors	8 404	1 971	23.5%	1 988	23.7%	3 959	47.1%	1 810	44.3%	9.8%		
Debt impairment	8 241	2 060	25.0%	2 060	25.0%	4 120	50.0%	1 981	50.0%	4.0%		
Depreciation and asset impairment	20 112	-	-	9 819	48.8%	9 819	48.8%	2 923	16.8%	235.9%		
Finance charge	8 050	1 693	21.0%	1 931	24.0%	3 624	45.0%	1 747	47.6%	10.5%		
Bulk purchases	211 805	55 424	26.2%	46 902	22.1%	102 327	48.3%	39 668	44.0%	18.2%		
Other Materials	-	-	-	-	-	-	-	-	-	-		
Contracted services	1 900	329	17.3%	390	20.5%	719	37.8%	336	23.9%	16.0%		
Transfers and grants	100	-	-	120	120.0%	120	120.0%	-	-	(100.0%)		
Other expenditure	85 357	15 984	18.7%	24 038	28.2%	40 022	46.9%	20 859	40.4%	15.2%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(13 909)	15 929	(9 349)			6 579		(2 867)				
Transfers recognised - capital	21 079	5 224	24.8%	5 207	24.7%	10 431	49.5%	4 105	33.6%	26.8%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	7 170	21 153	(4 143)			17 010		1 237				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	7 170	21 153	(4 143)			17 010		1 237				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	7 170	21 153	(4 143)			17 010		1 237				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	7 170	21 153	(4 143)			17 010		1 237				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	453 984	142 041	31.3%	137 665	30.3%	279 706	61.6%	148 105	86.8%	(7.0%)	
Ratpayers and other	351 595	101 030	28.7%	102 397	29.1%	203 428	57.9%	122 064	96.1%	(16.1%)	
Government - operating	77 797	27 632	35.5%	21 554	27.7%	49 186	63.2%	20 616	59.2%	4.5%	
Government - capital	21 079	12 488	59.2%	13 372	63.4%	25 860	122.7%	4 888	63.2%	173.6%	
Interest	3 513	891	25.4%	341	9.7%	1 232	35.1%	538	32.6%	(36.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(398 252)	(133 876)	33.6%	(124 575)	31.3%	(258 451)	64.9%	(136 668)	95.8%	(8.8%)	
Suppliers and employees	(395 249)	(133 018)	33.7%	(123 775)	31.3%	(256 793)	65.0%	(135 907)	97.2%	(8.9%)	
Finance charges	(2 903)	(858)	29.5%	(680)	23.4%	(1 538)	53.0%	(762)	23.6%	(10.7%)	
Transfers and grants	(100)	-	-	(120)	120.0%	(120)	120.0%	-	-	(100.0%)	
Net Cash from/(used) Operating Activities	55 732	8 165	14.7%	13 089	23.5%	21 255	38.1%	11 437	32.9%	14.4%	
Cash Flow from Investing Activities											
Receipts	1 493	880	58.9%	220	14.7%	1 100	73.7%	432	-	(49.1%)	
Proceeds on disposal of PPE	-	0	-	62	-	62	-	21	-	193.6%	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	1 450	880	60.7%	158	10.9%	1 038	71.6%	411	-	(61.6%)	
Decrease (increase) in non-current investments	43	-	-	-	-	-	-	-	-	-	
Payments	(50 440)	(5 538)	11.0%	(12 467)	24.7%	(18 005)	35.7%	(10 625)	32.1%	17.3%	
Capital assets	(50 440)	(5 538)	11.0%	(12 467)	24.7%	(18 005)	35.7%	(10 625)	32.1%	17.3%	
Net Cash from/(used) Investing Activities	(48 947)	(4 657)	9.5%	(12 247)	25.0%	(16 904)	34.5%	(10 192)	30.9%	20.2%	
Cash Flow from Financing Activities											
Receipts	121	260	215.9%	241	199.5%	501	415.4%	239	26.0%	.8%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	121	260	215.9%	241	199.5%	501	415.4%	239	26.0%	.8%	
Payments	(3 229)	(843)	26.1%	(768)	23.8%	(1 611)	49.9%	(766)	50.6%	.3%	
Repayment of borrowing	(3 229)	(843)	26.1%	(768)	23.8%	(1 611)	49.9%	(766)	50.6%	.3%	
Net Cash from/(used) Financing Activities	(3 109)	(583)	18.7%	(527)	17.0%	(1 110)	35.7%	(527)	104.0%	.1%	
Net Increase/(Decrease) in cash held	3 677	2 925	79.6%	315	8.6%	3 240	88.1%	718	38.6%	(56.1%)	
Cash/cash equivalents at the year begin:	74 875	61 197	81.7%	64 122	85.6%	61 197	81.7%	72 978	81.4%	(12.1%)	
Cash/cash equivalents at the year end:	78 552	64 122	81.6%	64 437	82.0%	64 437	82.0%	73 695	78.6%	(12.6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 052	39.5%	518	10.0%	343	6.6%	2 276	43.9%	5 189	10.9%	-	.8%		
Trade and Other Receivables from Exchange Transactions - Electricity	16 854	89.1%	403	2.1%	209	1.1%	1 458	7.7%	18 924	39.9%	1 263	6.0%		
Receivables from Non-exchange Transactions - Property Rates	1 715	25.5%	284	4.2%	158	2.3%	4 571	67.9%	6 728	14.2%	-	1 319	19.0%	
Receivables from Exchange Transactions - Waste Water Management	1 384	32.2%	277	6.5%	204	4.8%	2 428	56.6%	4 294	9.0%	-	1 039	24.0%	
Receivables from Exchange Transactions - Waste Management	1 115	33.1%	212	6.3%	157	4.7%	1 882	55.9%	3 367	7.1%	-	771	22.0%	
Receivables from Exchange Transactions - Property Rental Debtors	(99)	(4.7%)	65	3.1%	40	1.9%	2 095	99.7%	2 101	4.4%	-	1 697	80.0%	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-		
Other	884	12.9%	209	3.0%	286	4.2%	5 503	80.0%	6 882	14.5%	-	4 172	60.0%	
Total By Income Source	23 905	50.3%	1 968	4.1%	1 397	2.9%	20 214	42.6%	47 485	100.0%	-	-	11 107	23.0%
Debtors Age Analysis By Customer Group														
Organs of State	128	16.8%	67	8.7%	12	1.6%	559	72.9%	767	14.6%	-	-	179	23.0%
Commercial	5 252	76.7%	205	3.0%	119	1.7%	1 271	18.6%	6 847	14.4%	-	-	852	12.0%
Households	7 948	30.0%	1 438	5.4%	1 136	4.3%	15 969	60.3%	26 492	55.8%	-	-	9 715	32.0%
Other	10 576	79.1%	258	1.9%	130	1.0%	2 415	18.0%	13 379	28.2%	-	-	1 360	10.0%
Total By Customer Group	23 905	50.3%	1 968	4.1%	1 397	2.9%	20 214	42.6%	47 485	100.0%	-	-	11 107	23.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	19 491	100.0%	-	-	-	-	-	-	19 491	91.9%	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 713	100.0%	-	-	-	-	-	-	1 713	8.1%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	21 204	100.0%	-	-	-	-	-	-	21 204	100.0%	-

Contact Details

Municipal Manager	Mr Soysile Andries Mokweni	023 615 8001
Financial Manager	Mr Conrad Fritz Hoffmann	023 615 8029

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands													
Operating Revenue and Expenditure													
Operating Revenue		358 109	104 358	29.1%	119 575	33.4%	223 934	62.5%	88 013	63.7%	35.9%		
Property rates	-	-	-	-	-	-	-	-	-	-	-		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - other	170	-	-	-	-	-	-	-	47	42.3%	(100.0%)		
Rental of facilities and equipment	184	28	15.0%	24	12.8%	51	27.8%	20	19.7%	16.9%			
Interest earned - external investments	27 500	2 415	8.8%	5 104	18.6%	7 519	27.3%	4 742	26.0%	7.6%			
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-		
Dividends received	-	-	-	-	-	-	-	-	-	-	-		
Fines	-	-	-	-	-	-	-	-	-	-	-		
Licences and permits	-	-	-	-	-	-	-	-	-	-	-		
Agency services	99 267	14 921	15.0%	40 940	41.2%	55 861	56.3%	12 385	48.0%	230.6%			
Transfers recognised - operational	227 105	86 240	38.0%	72 595	32.0%	158 835	69.9%	70 516	74.7%	2.9%			
Other own revenue	3 883	754	19.4%	913	23.5%	1 668	43.0%	304	16.1%	200.6%			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	366 753	55 734	15.2%	81 612	22.3%	137 346	37.4%	82 675	42.5%	(1.3%)			
Employee related costs	172 092	31 573	18.3%	36 944	21.5%	68 517	39.8%	35 818	42.2%	3.1%			
Remuneration of councillors	12 691	2 427	19.1%	2 426	19.1%	4 853	38.2%	2 485	41.9%	(2.4%)			
Debt impairment	126	-	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	9 080	-	-	-	-	-	-	-	-	-	-		
Finance charge	29	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-		
Other Materials	-	-	-	-	-	-	-	-	-	-	-		
Contracted services	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	172 732	21 733	12.6%	42 242	24.5%	63 975	37.0%	44 372	45.4%	(4.8%)			
Loss on disposal of PPE	3	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(8 644)	48 625		37 963		86 588		5 339					
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(8 644)	48 625		37 963		86 588		5 339					
Taxation	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(8 644)	48 625		37 963		86 588		5 339					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(8 644)	48 625		37 963		86 588		5 339					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(8 644)	48 625		37 963		86 588		5 339					

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Cash Flow from Operating Activities												
Receipts	355 242	114 540	32.2%	121 802	34.3%	236 342	66.5%	91 612	60.9%	33.0%		
Ratpayers and other	103 014	20 476	19.9%	43 655	42.4%	64 132	62.3%	15 811	47.0%	176.1%		
Government - operating	224 728	87 135	38.8%	72 432	32.2%	159 567	71.0%	70 374	67.5%	2.9%		
Government - capital	-	-	-	-	-	-	-	-	-	-		
Interest	27 500	6 929	25.2%	5 714	20.8%	12 643	46.0%	5 427	43.4%	5.3%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(340 522)	(60 566)	17.8%	(87 606)	25.7%	(148 172)	43.5%	(87 677)	43.2%	(1%)		
Suppliers and employees	(340 522)	(60 566)	17.8%	(87 606)	25.7%	(148 172)	43.5%	(87 677)	43.2%	(1%)		
Finance charges	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	14 721	53 974	366.7%	34 196	232.3%	88 170	598.9%	3 936	1 881.6%	768.8%		
Cash Flow from Investing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
Payments	(12 483)	(166)	1.3%	(400)	3.2%	(567)	4.5%	(379)	24.0%	5.6%		
Capital assets	(12 483)	(166)	1.3%	(400)	3.2%	(567)	4.5%	(379)	24.0%	5.6%		
Net Cash from/(used) Investing Activities	(12 483)	(166)	1.3%	(400)	3.2%	(567)	4.5%	(379)	24.0%	5.6%		
Cash Flow from Financing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-		
Net Increase/(Decrease) in cash held	2 238	53 807	2 404.2%	33 795	1 510.0%	87 603	3 914.2%	3 557	(1 877.8%)	850.2%		
Cash/cash equivalents at the year begin:	417 205	457 234	109.6%	511 042	122.5%	457 234	109.6%	486 177	108.4%	51.1%		
Cash/cash equivalents at the year end:	419 443	511 042	121.8%	544 837	129.9%	544 837	129.9%	489 734	124.8%	11.3%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	73	7.9%	5	5%	840	91.5%	918	100.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	73	7.9%	5	.5%	840	91.5%	918	100.0%	-	-
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	73	7.9%	5	.5%	840	91.5%	918	100.0%	-	-
Total By Customer Group	-	-	73	7.9%	5	.5%	840	91.5%	918	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis	-	-	-	-	-	-	-	-	-	-	-
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	222	100.0%	-	-	-	-	-	-	222	100.0%	
Total	222	100.0%	-	-	-	-	-	-	222	100.0%	

Contact Details

Municipal Manager	Mr Michael Majao	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14			Q2 of 2013/14 to Q2 of 2014/15	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter				
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure												
Operating Revenue	363 907	113 964	31.3%	97 258	26.7%	211 222	58.0%	75 836	56.4%	28.2%		
Property rates	66 085	35 905	54.3%	9 824	14.9%	45 730	69.2%	8 272	70.7%	18.8%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	73 418	19 409	26.4%	16 320	22.2%	35 729	48.7%	17 230	54.2%	(5.3%)		
Service charges - water revenue	40 136	9 824	24.5%	10 081	25.1%	19 905	49.6%	8 996	40.8%	12.1%		
Service charges - sanitation revenue	20 248	4 782	23.6%	4 937	24.4%	9 719	48.0%	4 702	58.9%	5.0%		
Service charges - refuse revenue	22 795	5 408	23.7%	5 454	23.9%	10 862	47.7%	5 305	59.6%	2.8%		
Service charges - other	(349)	(866)	248.5%	(783)	224.6%	(1 649)	473.2%	(300)	25.2%	161.1%		
Rental of facilities and equipment	1 407	350	21.8%	481	29.9%	831	51.7%	494	29.0%	(2.7%)		
Interest earned - external investments	2 482	689	27.8%	938	37.8%	1 628	65.6%	631	48.2%	48.6%		
Interest earned - outstanding debtors	6 480	1 796	27.7%	1 762	27.2%	3 958	54.9%	2 292	111.7%	(33.1%)		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	14 334	1 837	12.8%	1 688	11.8%	3 525	24.6%	3 793	91.4%	(55.5%)		
Licences and permits	2 724	593	21.8%	626	23.0%	1 219	44.7%	583	51.2%	7.4%		
Agency services	2 332	603	25.9%	615	26.4%	1 218	52.2%	593	52.7%	3.7%		
Transfers recognised - operational	103 590	29 603	28.6%	43 436	41.9%	73 039	70.5%	21 741	54.9%	99.8%		
Other own revenue	7 789	4 031	51.8%	1 879	24.1%	5 909	75.9%	1 505	25.6%	24.8%		
Gains on disposal of PPE	235	-	-	-	-	-	-	-	-	-		
Operating Expenditure	371 591	70 308	18.9%	97 352	26.2%	167 660	45.1%	73 286	40.8%	32.8%		
Employee related costs	139 914	31 157	22.3%	32 675	23.4%	63 831	45.6%	30 026	46.4%	8.8%		
Remuneration of councillors	9 277	2 053	22.1%	2 018	21.8%	4 072	43.9%	1 855	43.6%	8.8%		
Debt impairment	23 730	5 933	25.0%	5 932	25.0%	11 865	50.0%	3 257	50.0%	82.1%		
Depreciation and asset impairment	23 081	-	-	-	-	-	-	4 591	23.0%	(100.0%)		
Finance charges	13 433	2 518	18.7%	3 553	26.5%	6 072	45.2%	3 207	42.6%	10.8%		
Bulk purchases	54 651	13 023	23.8%	11 801	21.6%	24 824	45.4%	10 863	46.3%	8.6%		
Other Materials	-	-	-	-	-	-	-	-	-	-		
Contracted services	19 673	2 636	13.4%	3 936	20.0%	6 572	33.4%	4 079	38.9%	(3.5%)		
Transfers and grants	1 000	284	28.4%	359	35.9%	643	64.3%	361	42.4%	(4%)		
Other expenditure	86 833	12 703	14.6%	37 077	42.7%	49 781	57.3%	15 047	31.4%	146.4%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(7 685)	43 656	(94)			43 562		2 551				
Transfers recognised - capital	54 670	8 537	15.6%	14 725	26.9%	23 263	42.6%	19 436	42.1%	(24.2%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	46 985	52 194		14 631		66 824		21 986				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	46 985	52 194		14 631		66 824		21 986				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	46 985	52 194		14 631		66 824		21 986				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	46 985	52 194		14 631		66 824		21 986				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	395 284	133 561	33.8%	143 424	36.3%	276 985	70.1%	117 405	61.5%	22.2%	
Ratpayers and other	228 062	81 629	35.8%	80 047	35.1%	161 676	70.9%	60 544	61.9%	32.2%	
Government - operating	103 590	30 535	29.5%	23 184	22.4%	53 719	51.9%	20 599	57.4%	12.5%	
Government - capital	54 670	19 664	36.0%	39 574	72.4%	59 238	108.4%	33 338	62.9%	18.7%	
Interest	8 962	1 732	19.3%	619	6.9%	2 351	26.2%	2 923	89.1%	(78.8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(320 874)	(92 417)	28.8%	(118 650)	37.0%	(211 067)	65.8%	(76 247)	56.2%	55.6%	
Suppliers and employees	(307 741)	(84 255)	27.4%	(115 096)	37.4%	(199 352)	64.8%	(73 041)	56.9%	57.6%	
Finance charges	(12 133)	(8 162)	67.3%	(3 553)	29.3%	(11 715)	96.6%	(3 207)	42.6%	10.8%	
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	74 410	41 143	55.3%	24 774	33.3%	65 917	88.6%	41 158	81.6%	(39.8%)	
Cash Flow from Investing Activities											
Receipts	1 656	351	21.2%	192	11.6%	544	32.8%	-	-	(100.0%)	
Proceeds on disposal of PPE	1 656	343	20.7%	168	10.1%	511	30.9%	-	-	(100.0%)	
Decrease in non-current debtors	-	0	-	0	-	0	-	-	-	(100.0%)	
Decrease in other non-current receivables	-	8	-	24	-	32	-	-	-	(100.0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(67 547)	(9 324)	13.8%	(15 009)	22.2%	(24 333)	36.0%	(23 676)	42.3%	(36.6%)	
Capital assets	(67 547)	(9 324)	13.8%	(15 009)	22.2%	(24 333)	36.0%	(23 676)	42.3%	(36.6%)	
Net Cash from/(used) Investing Activities	(65 891)	(8 973)	13.6%	(14 817)	22.5%	(23 789)	36.1%	(23 676)	42.3%	(37.4%)	
Cash Flow from Financing Activities											
Receipts	5 883	37	.6%	156	2.6%	193	3.3%	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	5 670	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	213	37	17.4%	156	73.1%	193	90.5%	-	-	(100.0%)	
Payments	(7 183)	(1 217)	16.9%	(2 159)	30.1%	(3 376)	47.0%	(2 286)	40.1%	(5.5%)	
Repayment of borrowing	(7 183)	(1 217)	16.9%	(2 159)	30.1%	(3 376)	47.0%	(2 286)	40.1%	(5.5%)	
Net Cash from/(used) Financing Activities	(1 300)	(1 180)	90.8%	(2 004)	154.1%	(3 183)	244.9%	(2 286)	475.7%	(12.3%)	
Net Increase/(Decrease) in cash held	7 220	30 991	429.3%	7 954	110.2%	38 945	539.4%	15 196	1 030.6%	(47.7%)	
Cash/cash equivalents at the year begin:	15	38 218	253 909.0%	69 209	459 801.7%	38 218	253 909.0%	40 898	305.1%	69.2%	
Cash/cash equivalents at the year end:	7 225	69 209	956.6%	77 163	1 066.6%	77 163	1 066.6%	56 093	475.5%	37.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts to Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	3 622	17.0%	1 112	5.2%	812	3.8%	15 763	74.0%	21 309	17.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 625	68.8%	429	11.2%	77	2.0%	681	17.9%	3 812	3.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 275	9.3%	1 336	5.5%	861	3.5%	19 981	81.7%	24 453	20.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 655	9.9%	1 061	6.3%	783	4.7%	13 252	79.1%	16 751	14.1%	-	-
Receivables from Exchange Transactions - Waste Management	2 104	9.9%	1 186	5.6%	902	4.2%	17 053	80.3%	21 245	17.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	130.2%	-	-	-	-	0	(30.2%)	(1)	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	22 282	100.0%	22 282	18.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(946)	(10.1%)	185	2.0%	171	1.8%	9 953	106.3%	9 363	7.9%	-	-
Total By Income Source	11 334	9.5%	5 309	4.5%	3 606	3.0%	98 965	83.0%	119 215	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	781	22.9%	314	9.2%	394	11.6%	1 914	56.2%	3 403	2.9%	-	-
Commercial	2 186	23.7%	995	10.8%	401	4.4%	5 625	61.1%	9 206	7.7%	-	-
Households	4 681	4.9%	3 635	3.8%	2 655	2.8%	84 617	88.5%	95 589	80.2%	-	-
Other	3 687	33.5%	365	3.3%	156	1.4%	6 809	61.8%	11 016	9.2%	-	-
Total By Customer Group	11 334	9.5%	5 309	4.5%	3 606	3.0%	98 965	83.0%	119 215	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr H S D Wallace	028 214 3300
Financial Manager	Mr D Low	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14			Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	786 608	206 218	26.2%	199 384	25.3%	405 602	51.6%	181 142	49.5%	10.1%	
Property rates	148 640	39 781	26.8%	37 647	25.3%	77 428	52.1%	32 137	52.2%	17.1%	
Property rates - penalties and collection charges	1 050	186	17.7%	203	19.4%	390	37.1%	210	41.1%	(3.0%)	
Service charges - electricity revenue	310 085	81 742	26.4%	68 108	22.0%	149 851	48.3%	63 606	49.1%	7.1%	
Service charges - water revenue	95 897	21 679	22.6%	25 770	26.9%	47 448	49.5%	21 880	42.4%	17.8%	
Service charges - sanitation revenue	63 455	15 474	24.4%	16 961	26.7%	32 435	51.1%	15 303	48.8%	10.8%	
Service charges - refuse revenue	56 130	14 122	25.2%	14 172	25.2%	28 294	50.4%	13 212	50.0%	7.3%	
Service charges - other	-	0	-	-	-	0	-	0	-	(100.0%)	
Rental of facilities and equipment	7 966	1 803	22.6%	3 465	43.5%	5 268	66.1%	2 779	53.7%	24.7%	
Interest earned - external investments	6 166	1 376	22.3%	1 934	31.4%	3 310	53.7%	1 438	37.8%	34.5%	
Interest earned - outstanding debtors	2 288	547	23.9%	557	24.3%	1 103	48.2%	510	46.9%	9.0%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	7 965	2 185	27.4%	2 372	29.8%	4 557	57.2%	1 760	56.2%	34.8%	
Licences and permits	2 229	519	23.3%	454	20.4%	973	43.6%	494	48.7%	(8.1%)	
Agency services	2 480	705	28.4%	700	28.2%	1 405	56.7%	626	52.0%	11.9%	
Transfers recognised - operational	58 407	21 703	37.2%	21 328	36.5%	43 030	73.7%	22 058	59.3%	(3.3%)	
Other own revenue	23 851	4 397	18.4%	5 712	23.9%	10 109	42.4%	5 130	42.1%	11.3%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	869 588	177 739	20.4%	217 701	25.0%	395 441	45.5%	206 418	45.4%	5.5%	
Employee related costs	280 066	59 236	21.2%	75 021	26.8%	134 257	47.9%	69 056	49.7%	8.6%	
Remuneration of councillors	8 516	1 974	23.2%	1 825	21.4%	3 799	44.6%	1 866	49.0%	(2.2%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	109 265	27 316	25.0%	27 316	25.0%	54 633	50.0%	25 952	50.0%	5.3%	
Finance charge	45 162	1 277	2.8%	14 306	31.7%	15 584	34.5%	14 373	34.3%	(5%)	
Bulk purchases	169 444	42 199	24.9%	36 108	21.3%	78 307	46.2%	33 500	46.2%	7.8%	
Other Materials	17 295	2 402	13.9%	4 886	28.2%	7 287	42.1%	3 974	40.6%	23.0%	
Contracted services	81 062	11 209	13.8%	18 688	23.1%	29 897	36.9%	16 301	38.7%	14.6%	
Transfers and grants	41 370	10 304	24.9%	10 817	26.1%	21 122	51.1%	9 557	49.0%	13.2%	
Other expenditure	117 407	21 821	18.6%	28 734	24.5%	50 555	43.1%	31 838	39.5%	(9.6%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(82 980)	28 479	(18 318)			10 161			(25 276)		
Transfers recognised - capital	34 234	1 568	4.6%	14 464	42.3%	16 032	46.8%	8 301	29.5%	74.2%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(48 747)	30 047		(3 853)		26 193			(16 975)		
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(48 747)	30 047		(3 853)		26 193			(16 975)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(48 747)	30 047		(3 853)		26 193			(16 975)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(48 747)	30 047		(3 853)		26 193			(16 975)		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Cash Flow from Operating Activities												
Receipts	817 938	211 104	25.8%	213 463	26.1%	424 567	51.9%	192 222	49.7%	11.0%		
Ratpayers and other	716 842	185 911	25.9%	174 180	24.3%	360 091	50.2%	159 915	50.0%	8.9%		
Government - operating	58 407	21 703	37.2%	21 328	36.5%	43 030	73.7%	22 058	58.8%	(3.3%)		
Government - capital	34 234	1 568	4.6%	15 464	45.2%	17 032	49.8%	8 301	30.0%	86.3%		
Interest	8 454	1 922	22.7%	2 490	29.5%	4 413	52.2%	1 949	39.8%	27.8%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(740 057)	(142 092)	19.2%	(191 194)	25.8%	(333 286)	45.0%	(191 193)	47.4%	-		
Suppliers and employees	(653 525)	(130 510)	20.0%	(166 070)	25.4%	(296 580)	45.4%	(167 263)	48.2%	(7%)		
Finance charges	(45 162)	(1 277)	2.8%	(14 306)	31.7%	(15 584)	34.5%	(14 373)	34.3%	(5%)		
Transfers and grants	(41 370)	(10 304)	24.9%	(10 817)	26.1%	(21 122)	51.1%	(9 557)	49.0%	13.2%		
Net Cash from/(used) Operating Activities	77 880	69 012	88.6%	22 269	28.6%	91 281	117.2%	1 029	72.9%	2 064.1%		
Cash Flow from Investing Activities												
Receipts	(3 678)	(1 426)	38.8%	(1 334)	36.3%	(2 761)	75.0%	(1 353)	130.5%	(1.4%)		
Proceeds from disposal of PPE	2 134	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	15	0	1.9%	7	43.5%	7	45.4%	9	19.5%	(27.7%)		
Decrease (increase) in non-current investments	(5 827)	(1 426)	24.5%	(1 341)	23.0%	(2 767)	47.5%	(1 362)	42.3%	(1.6%)		
Payments	(97 721)	(8 576)	8.8%	(28 760)	29.4%	(37 336)	38.2%	(16 223)	39.5%	77.3%		
Capital assets	(97 721)	(8 576)	8.8%	(28 760)	29.4%	(37 336)	38.2%	(16 223)	39.5%	77.3%		
Net Cash from/(used) Investing Activities	(101 399)	(10 002)	9.9%	(30 095)	29.7%	(40 096)	39.5%	(17 576)	40.9%	71.2%		
Cash Flow from Financing Activities												
Receipts	48 224	2 305	4.8%	643	1.3%	2 948	6.1%	515	3.5%	24.9%		
Short term loans	5 520	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	40 000	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	2 703	2 305	85.3%	643	23.8%	2 948	109.1%	515	52.4%	24.9%		
Payments	(21 061)	(1 657)	7.9%	(8 301)	39.4%	(9 958)	47.3%	(7 745)	64.1%	7.2%		
Repayment of borrowing	(21 061)	(1 657)	7.9%	(8 301)	39.4%	(9 958)	47.3%	(7 745)	64.1%	7.2%		
Net Cash from/(used) Financing Activities	27 163	648	2.4%	(7 657)	(28.2%)	(7 010)	(25.8%)	(7 230)	(26.0%)	5.9%		
Net Increase/(Decrease) in cash held	3 644	59 658	1 637.2%	(15 483)	(424.9%)	44 175	1 212.3%	(23 777)	85.3%	(34.9%)		
Cash/cash equivalents at the year begin:	84 406	63 158	74.8%	122 817	145.5%	63 158	74.8%	101 855	91.9%	20.6%		
Cash/cash equivalents at the year end:	88 050	122 817	139.5%	107 333	121.9%	107 333	121.9%	78 078	92.5%	37.5%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	10 740	73.6%	246	1.7%	166	1.1%	3 449	23.6%	14 600	20.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 012	77.5%	303	2.1%	170	1.2%	2 727	19.2%	14 212	20.3%	-	1 270
Receivables from Non-exchange Transactions - Property Rates	12 502	76.0%	365	2.2%	265	1.6%	3 328	20.2%	16 461	23.5%	-	3 907
Receivables from Exchange Transactions - Waste Water Management	5 827	68.2%	177	2.1%	131	1.5%	2 415	28.3%	8 549	12.2%	-	2 853
Receivables from Exchange Transactions - Waste Management	4 304	68.6%	170	2.7%	107	1.7%	1 693	27.0%	6 274	9.0%	-	1 573
Receivables from Exchange Transactions - Property Rental Debtors	146	46.2%	15	4.6%	11	3.4%	144	45.7%	316	.5%	-	221
Interest on Arrear Debtor Accounts	65	1.5%	25	.6%	26	.6%	4 238	97.3%	4 355	6.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	2 826
Other	1 773	34.5%	214	4.2%	147	2.9%	3 004	58.5%	5 138	7.4%	-	55.0%
Total By Income Source	46 369	66.3%	1 515	2.2%	1 023	1.5%	20 998	30.0%	69 905	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	356	44.5%	40	5.0%	30	3.7%	374	46.7%	800	1.1%	-	-
Commercial	6 193	86.7%	120	1.7%	43	.6%	786	11.0%	7 143	10.2%	-	646
Households	39 819	64.3%	1 354	2.2%	950	1.5%	19 839	32.0%	61 962	88.6%	-	16 270
Other	1	100.0%	-	-	-	-	-	-	1	-	-	-
Total By Customer Group	46 369	66.3%	1 515	2.2%	1 023	1.5%	20 998	30.0%	69 905	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 356	100.0%	-	-	-	-	-	-	2 356	25.9%	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 751	100.0%	-	-	-	-	-	-	6 751	74.1%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	9 107	100.0%	-	-	-	-	-	-	9 107	100.0%	-

Contact Details

Municipal Manager	Mr Coenie Groenewald	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands												
Operating Revenue and Expenditure		218 845	82 889	37.9%	40 360	18.4%	123 248	56.3%	45 339	57.1%	(11.0%)	
Operating Revenue		42 304	42 700	100.9%	84	.2%	42 783	101.1%	(13)	99.7%	(759.0%)	
Property rates		-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		74 134	19 043	25.7%	18 312	24.7%	37 355	50.4%	18 039	49.6%	1.5%	
Service charges - water revenue		20 238	4 233	20.9%	4 875	24.1%	9 108	45.0%	4 311	44.2%	13.1%	
Service charges - sanitation revenue		8 446	2 146	25.4%	2 243	26.6%	4 389	52.0%	2 025	53.0%	10.8%	
Service charges - refuse revenue		12 912	3 209	24.9%	3 231	25.0%	6 439	49.9%	2 834	50.6%	14.0%	
Service charges - other		-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		5 287	1 637	31.0%	1 935	36.6%	3 571	67.5%	1 796	51.1%	7.7%	
Interest earned - external investments		1 666	349	20.9%	458	27.5%	807	48.4%	384	43.5%	19.4%	
Interest earned - outstanding debtors		723	211	29.2%	264	36.5%	475	65.7%	199	45.9%	32.4%	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines		572	118	20.6%	109	19.1%	227	39.7%	112	21.0%	(2.6%)	
Licences and permits		1 223	300	24.5%	318	26.0%	618	50.6%	306	46.4%	4.0%	
Agency services		1 306	209	16.0%	226	17.3%	434	33.2%	313	47.1%	(27.9%)	
Transfers recognised - operational		47 665	7 942	16.7%	7 619	16.0%	15 562	32.6%	13 303	45.6%	(42.7%)	
Other own revenue		2 366	793	33.5%	685	28.9%	1 478	62.5%	1 728	78.4%	(60.4%)	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	
Operating Expenditure		226 480	51 581	22.8%	52 940	23.4%	104 521	46.2%	57 384	42.6%	(7.7%)	
Employee related costs		78 871	18 258	23.1%	22 327	28.3%	40 585	51.5%	19 759	46.5%	13.0%	
Remuneration of councillors		3 511	819	23.3%	846	24.1%	1 666	47.4%	768	46.0%	10.2%	
Debt impairment		1 095	620	56.6%	413	37.8%	1 033	94.4%	-	-	(100.0%)	
Depreciation and asset impairment		6 945	2 061	29.7%	1 374	19.8%	3 435	49.5%	-	-	(100.0%)	
Finance charges		1 242	-	-	42	3.4%	42	3.4%	53	19.1%	(19.9%)	
Bulk purchases		59 397	18 702	31.5%	12 781	21.5%	31 482	53.0%	15 477	55.0%	(17.4%)	
Other Materials		-	-	-	-	-	-	-	-	-	-	
Contracted services		1 430	538	37.6%	734	51.3%	1 272	88.9%	751	104.8%	(2.3%)	
Transfers and grants		-	-	-	-	-	-	-	-	-	-	
Other expenditure		73 989	10 583	14.3%	14 422	19.5%	25 006	33.8%	20 576	35.1%	(29.9%)	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)		(7 635)	31 307		(12 580)		18 727		(12 046)			
Transfers recognised - capital		11 071	1 688	15.3%	2 344	21.2%	4 032	36.4%	4 789	73.4%	(51.0%)	
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions		3 436	32 996		(10 236)		22 759		(7 257)			
Taxation		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		3 436	32 996		(10 236)		22 759		(7 257)			
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		3 436	32 996		(10 236)		22 759		(7 257)			
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year		3 436	32 996		(10 236)		22 759		(7 257)			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	224 094	66 503	29.7%	71 030	31.7%	137 533	61.4%	63 071	49.2%	12.6%	
Ratpayers and other	162 968	46 310	28.4%	46 660	28.6%	92 971	57.0%	45 001	48.9%	3.7%	
Government - operating	47 665	18 258	38.3%	17 384	36.5%	35 642	74.8%	17 541	51.3%	(9%)	
Government - capital	11 071	1 375	12.4%	6 288	56.8%	7 663	69.2%	-	43.0%	(100.0%)	
Interest	2 390	560	23.4%	696	29.1%	1 256	52.6%	529	48.5%	31.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(213 924)	(54 277)	25.4%	(67 447)	31.5%	(121 724)	56.9%	(45 335)	39.1%	48.8%	
Suppliers and employees	(212 682)	(54 277)	25.5%	(67 447)	31.7%	(121 724)	57.2%	(45 335)	39.2%	48.8%	
Finance charges	-	(1 242)	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	10 170	12 226	120.2%	3 582	35.2%	15 809	155.5%	17 736	175.3%	(79.8%)	
Cash Flow from Investing Activities											
Receipts	6	5	77.7%	12	178.0%	17	255.7%	-	8.3%	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	6	5	77.7%	12	178.0%	17	255.7%	-	8.3%	(100.0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(14 701)	(1 955)	13.3%	(3 132)	21.3%	(5 087)	34.6%	(9 560)	58.4%	(67.2%)	
Capital assets	(14 701)	(1 955)	13.3%	(3 132)	21.3%	(5 087)	34.6%	(9 560)	58.4%	(67.2%)	
Net Cash from/(used) Investing Activities	(14 695)	(1 950)	13.3%	(3 120)	21.2%	(5 070)	34.5%	(9 560)	58.4%	(67.4%)	
Cash Flow from Financing Activities											
Receipts	213	75	35.3%	19	8.9%	94	44.2%	15	16.0%	22.9%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	213	75	35.3%	19	8.9%	94	44.2%	15	16.0%	22.9%	
Payments	(311)	-	-	(77)	24.8%	(77)	24.8%	-	-	(100.0%)	
Repayment of borrowing	(311)	-	-	(77)	24.8%	(77)	24.8%	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	(98)	75	(76.2%)	(58)	59.0%	17	(17.3%)	15	(16.1%)	(475.7%)	
Net Increase/(Decrease) in cash held	(4 623)	10 351	(223.9%)	404	(8.7%)	10 755	(232.6%)	8 192	(238.4%)	(95.1%)	
Cash/lcash equivalents at the year begin:	18 066	21 407	118.5%	31 758	175.8%	21 407	118.5%	30 452	132.3%	4.3%	
Cash/lcash equivalents at the year end:	13 443	31 758	236.2%	32 163	239.3%	32 163	239.3%	38 644	404.2%	(16.8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	2 136	47.5%	229	5.1%	157	3.5%	1 976	43.9%	4 499	18.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 346	82.1%	229	3.0%	89	1.2%	1 065	13.8%	7 729	31.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 035	33.9%	126	2.1%	1 634	27.2%	2 210	36.8%	6 004	24.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	662	43.9%	86	5.7%	61	4.0%	701	46.4%	1 510	6.1%	-	-
Receivables from Exchange Transactions - Waste Management	1 010	48.1%	114	5.4%	74	3.5%	902	43.0%	2 100	8.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	89.6%	0	2%	0	2%	0	10.0%	4	-	-	-
Interest on Arrear Debtor Accounts	21	1.7%	14	1.1%	50	3.9%	1 195	93.4%	1 279	5.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(131)	(7.2%)	135	7.4%	109	6.0%	1 713	93.8%	1 826	7.3%	346	19.0%
Total By Income Source	12 085	48.4%	932	3.7%	2 172	8.7%	9 763	39.1%	24 952	100.0%	346	1.4%
Debtors Age Analysis By Customer Group												
Organs of State	70	4.8%	20	1.4%	671	46.1%	693	47.7%	1 454	5.8%	-	-
Commercial	2 925	85.0%	82	2.4%	39	1.1%	395	11.5%	3 440	13.8%	-	-
Households	9 118	45.9%	827	4.2%	1 311	6.6%	8 597	43.3%	19 053	79.6%	-	-
Other	(29)	(14.0%)	3	1.6%	151	74.0%	78	38.4%	204	8%	346	170.0%
Total By Customer Group	12 085	48.4%	932	3.7%	2 172	8.7%	9 763	39.1%	24 952	100.0%	346	1.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	4 380	100.0%	-	-	-	-	-	-	4 380	73.5%	-
Bulk Water	126	100.0%	-	-	-	-	-	-	126	2.1%	-
PAYE deductions	901	100.0%	-	-	-	-	-	-	901	15.1%	-
VAT (output less input)	314	100.0%	-	-	-	-	-	-	314	5.3%	-
Pensions / Retirement	240	100.0%	-	-	-	-	-	-	240	4.0%	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	5 962	100.0%	-	-	-	-	-	-	5 962	100.0%	-

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Blijton	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Operating Revenue and Expenditure													
Operating Revenue		185 216	62 768	33.9%	50 462	27.2%	113 230	61.1%	33 158	54.5%	52.2%		
Property rates		30 262	27 113	89.6%	(606)	(2.0%)	26 507	87.6%	481	107.2%	(225.9%)		
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue		63 423	14 271	22.5%	12 468	19.7%	26 739	42.2%	13 045	52.3%	(4.4%)		
Service charges - water revenue		10 985	2 589	23.6%	2 470	22.5%	5 059	46.1%	2 061	42.8%	19.9%		
Service charges - sanitation revenue		13 812	3 227	23.4%	2 930	21.2%	6 157	44.6%	2 609	47.9%	12.3%		
Service charges - refuse revenue		7 621	2 073	27.2%	1 836	24.1%	3 909	51.3%	1 399	47.7%	31.2%		
Service charges - other		10	1	7.9%	5	54.6%	6	62.5%	(2)	(5.1%)	(406.9%)		
Rental of facilities and equipment		912	300	32.9%	323	35.4%	623	68.4%	1 320	50.0%	(75.5%)		
Interest earned - external investments		450	201	44.6%	228	50.7%	429	95.3%	32	49.5%	619.1%		
Interest earned - outstanding debtors		1 300	19	1.5%	97	7.5%	116	8.9%	2	18.7%	3 929.0%		
Dividends received		-	-	-	-	-	-	-	-	-	-		
Fines		3 269	1 295	39.6%	1 377	42.1%	2 672	81.7%	862	97.9%	59.7%		
Licences and permits		-	-	-	-	-	-	-	484	182 521.4%	(100.0%)		
Agency services		2 185	815	37.3%	801	36.7%	1 616	74.0%	6	.6%	12 861.9%		
Transfers recognised - operational		49 964	10 527	21.1%	27 454	54.9%	37 981	76.0%	10 602	36.4%	158.9%		
Other own revenue		1 024	338	33.0%	322	31.5%	661	64.5%	255	43.4%	26.3%		
Gains on disposal of PPE		-	-	-	756	-	-	-	-	-	(100.0%)		
Operating Expenditure		195 679	38 400	19.6%	54 075	27.6%	92 475	47.3%	42 736	39.8%	26.5%		
Employee related costs		66 828	13 495	20.2%	15 306	22.9%	28 801	43.1%	13 154	45.9%	16.4%		
Remuneration of councillors		3 526	825	23.4%	776	22.0%	1 601	45.4%	694	46.2%	11.9%		
Debt impairment		2 765	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment		8 944	2 144	24.0%	2 144	24.0%	4 287	47.9%	3 001	50.0%	(28.8%)		
Finance charges		6 136	1 376	22.4%	535	8.7%	1 911	31.1%	1 404	19.0%	(61.9%)		
Bulk purchases		41 848	10 297	24.6%	8 995	21.5%	19 292	46.1%	7 969	43.4%	12.9%		
Other Materials		1 519	111	7.3%	143	9.4%	254	16.7%	241	13.7%	(40.6%)		
Contracted services		-	177	-	-	177	-	-	-	-	-		
Transfers and grants		1 690	180	10.7%	443	26.2%	623	36.8%	270	44.2%	63.9%		
Other expenditure		62 424	9 796	15.7%	25 733	41.2%	35 529	56.9%	16 004	37.2%	60.8%		
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)		(10 463)	24 368		(3 612)		20 755		(9 578)				
Transfers recognised - capital		11 016	4 628	42.0%	8 622	78.3%	13 251	120.3%	1 034	12.1%	733.6%		
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-		
Contributed assets		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions		553	28 996		5 010		34 006		(8 543)				
Taxation		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation		553	28 996		5 010		34 006		(8 543)				
Attributable to minorities		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality		553	28 996		5 010		34 006		(8 543)				
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year		553	28 996		5 010		34 006		(8 543)				

Part 2: Capital Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Capital Revenue and Expenditure													
Source of Finance		18 762	4 692	25.0%	6 627	35.3%	11 319	60.3%	362	2.3%	1 729.8%		
National Government		10 418	4 692	45.0%	6 359	61.0%	11 051	106.1%	302	4.5%	2 003.2%		
Provincial Government		598	-	-	251	42.1%	251	42.1%	-	-	(100.0%)		
District Municipality		-	-	-	-	-	-	-	-	-	-		
Other transfers and grants		-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital		11 016	4 692	42.6%	6 611	60.0%	11 302	102.6%	302	3.4%	2 086.4%		
Borrowing		7 746	-	-	16	2%	16	.2%	-	-	(100.0%)		
Internally generated funds		-	-	-	-	-	-	-	60	5.4%	(100.0%)		
Public contributions and donations		-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Standard Classification		18 762	4 692	25.0%	6 627	35.3%	11 319	60.3%	362	2.3%	1 729.8%		
Governance and Administration		1 006	24	2.4%	66	6.6%	90	9.0%	*	*	(100.0%)		
Executive & Council		50	-	-	-	-	-	-	-	-	-		
Budget & Treasury Office		529	11	2.0%	39	7.3%	49	9.3%	-	-	(100.0%)		
Corporate Services		427	14	3.2%	27	6.4%	41	9.6%	-	-	(100.0%)		
Community and Public Safety		2 343	4	2%	378	16.1%	382	16.3%	60	15.0%	532.1%		
Community & Social Services		2 343	4	2%	251	10.7%	255	10.9%	60	15.0%	320.3%		
Sport And Recreation		-	-	-	-	-	-	-	-	-	-		
Public Safety		-	-	-	127	-	127	-	-	-	(100.0%)		
Housing		-	-	-	-	-	-	-	-	-	-		
Health		-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services		3 132	239	7.6%	758	24.2%	996	31.8%	*	*	(100.0%)		
Planning and Development		291	-	-	-	-	-	-	-	-	-		
Road Transport		2 840	239	8.4%	758	26.7%	996	35.1%	-	-	(100.0%)		
Environmental Protection		-	-	-	-	-	-	-	-	-	-		
Trading Services		12 282	4 425	36.0%	5 425	44.2%	9 850	80.2%	302	.5%	1 694.2%		
Electricity		1 000	-	-	-	-	-	-	-	-	-		
Water		6 923	1 783	25.8%	1 068	15.4%	2 850	41.2%	302	.5%	253.1%		
Waste Water Management		4 359	2 643	60.6%	4 358	100.0%	7 000	160.6%	-	-	(100.0%)		
Waste Management		-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	*	*	*	*	*	*	-		

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	191 016	56 223	29.4%	62 638	32.8%	118 861	62.2%	45 228	48.1%	38.5%	
Ratpayers and other	128 286	47 734	37.2%	54 405	42.4%	102 139	79.6%	45 153	86.7%	20.5%	
Government - operating	49 964	8 288	16.6%	8 005	16.0%	16 293	32.6%	-	-	(100.0%)	
Government - capital	11 016	-	-	-	-	-	-	-	-	-	
Interest	1 750	201	11.5%	228	13.1%	429	24.5%	75	9.9%	203.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(180 491)	(36 138)	20.0%	(58 001)	32.1%	(94 139)	52.2%	(33 839)	50.5%	71.4%	
Suppliers and employees	(172 665)	(35 958)	20.8%	(57 023)	33.0%	(92 981)	53.9%	(33 569)	52.8%	69.9%	
Finance charges	(6 136)	-	-	(535)	8.7%	(535)	8.7%	-	-	(100.0%)	
Transfers and grants	(1 690)	(180)	10.7%	(443)	26.2%	(623)	36.8%	(270)	44.2%	63.9%	
Net Cash from/(used) Operating Activities	10 525	20 085	190.8%	4 637	44.1%	24 722	234.9%	11 389	35.2%	(59.3%)	
Cash Flow from Investing Activities											
Receipts	72	-	-	8 000	11 111.1%	8 000	11 111.1%	-	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	72	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	8 000	-	8 000	-	-	-	(100.0%)	
Payments	(18 762)	(4 699)	25.0%	(6 627)	35.3%	(11 326)	60.4%	-	-	(100.0%)	
Capital assets	(18 762)	(4 699)	25.0%	(6 627)	35.3%	(11 326)	60.4%	-	-	(100.0%)	
Net Cash from/(used) Investing Activities	(18 690)	(4 699)	25.1%	1 373	(7.3%)	(3 326)	17.8%	-	-	(100.0%)	
Cash Flow from Financing Activities											
Receipts	7 806	120	1.5%	66	.9%	187	2.4%	46	.5%	45.4%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	7 746	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	60	120	200.4%	66	110.8%	187	311.2%	46	113.1%	45.4%	
Payments	(2 118)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(2 118)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	5 688	120	2.1%	66	1.2%	187	3.3%	46	.5%	45.4%	
Net Increase/(Decrease) in cash held	(2 476)	15 507	(626.2%)	6 076	(245.4%)	21 583	(871.6%)	11 435	(145.3%)	(46.9%)	
Cash/cash equivalents at the year begin:	7 222	1 927	26.7%	17 434	241.4%	1 927	26.7%	5 104	19.5%	241.6%	
Cash/cash equivalents at the year end:	4 745	17 434	367.4%	23 510	495.4%	23 510	495.4%	16 539	(443.8%)	42.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	2 567	22.3%	385	3.3%	305	2.6%	8 272	71.8%	11 529	32.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 228	54.8%	335	4.3%	160	2.1%	2 992	38.8%	7 715	21.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 392	29.6%	163	3.5%	117	2.5%	3 036	64.5%	4 709	13.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 304	24.1%	204	3.8%	144	2.7%	3 753	69.4%	5 404	15.3%	-	-
Receivables from Exchange Transactions - Waste Management	863	25.4%	134	3.9%	99	2.9%	2 295	67.7%	3 391	9.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	12.5%	3	1.5%	2	0.9%	145	85.0%	170	.5%	-	-
Interest on Arrear Debtor Accounts	13	.5%	40	1.5%	25	1.0%	2 511	97.0%	2 590	7.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 709)	2 222.2%	43	(56.4%)	120	(155.9%)	1 469	(1 909.9%)	(77)	(2%)	-	-
Total By Income Source	8 679	24.5%	1 307	3.7%	972	2.7%	24 474	69.1%	35 431	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	336	12.5%	86	3.2%	87	3.2%	2 173	81.1%	2 681	7.6%	-	-
Commercial	2 769	50.7%	163	3.0%	123	2.3%	2 409	44.1%	5 465	15.4%	-	-
Households	5 310	20.5%	791	3.1%	566	2.2%	19 179	74.2%	25 948	73.0%	-	-
Other	264	18.3%	267	18.6%	196	13.6%	712	49.5%	1 438	4.1%	-	-
Total By Customer Group	8 679	24.5%	1 307	3.7%	972	2.7%	24 474	69.1%	35 431	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	892	84.3%	160	15.1%	-	-	6	.6%	1 058	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	892	84.3%	160	15.1%	-	-	6	.6%	1 058	100.0%	-

Contact Details

Municipal Manager	Mr C M Africa	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)

Part1: Operating Revenue and Expenditure

	R thousands	2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure												
Operating Revenue		113 921	47 206	41.4%	32 831	28.8%	80 037	70.3%	36 425	72.8%	(9.9%)	
Property rates	-	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	33	-	33	-	-	-	(10.9%)	
Service charges - other	648	318	49.0%	74	11.4%	391	60.4%	99	91.9%	-	(25.8%)	
Rental of facilities and equipment	11 162	8 644	77.4%	1 309	11.7%	9 953	89.2%	1 282	83.4%	-	2.1%	
Interest earned - external investments	500	56	11.2%	249	49.8%	305	61.0%	413	122.2%	-	(39.7%)	
Interest earned - outstanding debtors	4	0	7.6%	1	16.3%	1	23.9%	1	53.3%	-	(37.8%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	20	-	20	-	47	-	-	(67.3%)	
Licences and permits	49	19	38.5%	(2)	(3.9%)	17	34.6%	9	51.3%	-	(121.2%)	
Agency services	4 873	-	-	12 360	253.7%	12 360	253.7%	1 338	64.7%	-	823.7%	
Transfers recognised - operational	95 423	27 650	29.0%	16 939	17.8%	44 588	46.7%	32 314	70.3%	-	(47.6%)	
Other own revenue	412	10 520	2 552.6%	1 848	448.4%	12 368	3 001.1%	107	27.5%	-	1 625.4%	
Gains on disposal of PPE	850	-	-	-	-	-	-	814	-	-	(10.0%)	
Operating Expenditure	116 966	26 489	22.6%	41 769	35.7%	68 258	58.4%	35 330	55.0%	18.2%		
Employee related costs	63 417	14 815	23.4%	14 729	23.2%	29 545	46.6%	13 958	51.5%	-	5.5%	
Remuneration of councillors	5 036	1 240	24.6%	1 163	23.1%	2 403	47.7%	992	42.0%	-	17.2%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	1 997	-	-	325	16.3%	325	16.3%	1 005	39.3%	-	(67.6%)	
Finance charge	141	125	89.0%	503	358.0%	628	447.0%	112	9.4%	-	348.8%	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	11	-	11	-	46	14.3%	-	(75.0%)	
Other expenditure	46 376	10 309	22.2%	25 036	54.0%	35 345	76.2%	19 217	63.0%	-	30.3%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(3 045)	20 718		(8 938)			11 779		1 095			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(3 045)	20 718		(8 938)			11 779		1 095			
Taxation	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(3 045)	20 718		(8 938)			11 779		1 095			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(3 045)	20 718		(8 938)			11 779		1 095			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(3 045)	20 718		(8 938)			11 779		1 095			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Cash Flow from Operating Activities												
Receipts	112 590	43 020	38.2%	34 450	30.6%	77 470	68.8%	31 033	66.9%	11.0%		
Ratpayers and other	17 123	4 075	23.8%	5 655	33.0%	9 729	56.8%	4 754	55.4%	19.0%		
Government - operating	94 963	38 607	40.7%	28 404	29.9%	67 011	70.6%	25 866	68.7%	9.8%		
Government - capital	-	-	-	-	-	-	-	-	-	-		
Interest	504	339	67.2%	392	77.7%	731	144.9%	414	121.7%	(5.4%)		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(106 635)	(26 795)	25.1%	(39 852)	37.4%	(66 447)	62.5%	(34 302)	55.0%	16.2%		
Suppliers and employees	(106 495)	(26 780)	25.1%	(39 779)	37.4%	(66 559)	62.5%	(34 190)	55.2%	16.3%		
Finance charges	(141)	(15)	10.9%	(73)	51.7%	(88)	62.6%	(112)	19.4%	(35.1%)		
Transfers and grants	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	5 955	16 225	272.5%	(5 402)	(90.7%)	10 823	181.8%	(3 269)	553.0%	65.2%		
Cash Flow from Investing Activities												
Receipts	-	-	-	-	-	-	-	814	72.2%	(100.0%)		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	814	72.2%	(100.0%)		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
Payments	(767)	(47)	6.1%	(115)	14.9%	(161)	21.0%	(411)	2.4%	(72.1%)		
Capital assets	(767)	(47)	6.1%	(115)	14.9%	(161)	21.0%	(411)	2.4%	(72.1%)		
Net Cash from/(used) Investing Activities	(767)	(47)	6.1%	(115)	14.9%	(161)	21.0%	403	(5.4%)	(128.4%)		
Cash Flow from Financing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	(786)	(79)	10.0%	(467)	59.5%	(546)	69.3%	(412)	24.2%	13.4%		
Repayment of borrowing	(786)	(79)	10.0%	(467)	59.5%	(546)	69.5%	(412)	24.2%	13.4%		
Net Cash from/(used) Financing Activities	(786)	(79)	10.0%	(467)	59.5%	(546)	69.5%	(412)	(3.2%)	13.4%		
Net Increase/(Decrease) in cash held	4 402	16 100	365.7%	(5 984)	(135.9%)	10 116	229.8%	(3 278)	8 150.9%	82.5%		
Cash/cash equivalents at the year begin:	-	14 710	-	30 809	-	14 710	-	30 498	803.7%	1.0%		
Cash/cash equivalents at the year end:	4 402	30 809	699.9%	24 826	564.0%	24 826	564.0%	27 220	1 569.4%	(8.8%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	7	38.6%	1	7.4%	1	7.7%	8	46.4%	17	1.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28	44.4%	4	6.6%	2	3.5%	29	45.4%	64	3.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1	30.1%	1	15.0%	1	15.0%	2	39.8%	4	.2%	-	-
Receivables from Exchange Transactions - Waste Management	4	34.2%	1	6.7%	1	4.6%	7	54.5%	12	.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	17.3%	14	5.2%	10	3.6%	204	73.9%	275	15.7%	-	-
Interest on Arrear Debtor Accounts	-	-	0	.9%	0	1.0%	3	98.1%	3	.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	535	38.9%	151	11.0%	38	2.8%	651	47.4%	1 375	78.6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	623	35.6%	172	9.8%	52	3.0%	903	51.6%	1 750	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	(15)	(31.6%)	29	60.9%	-	-	33	70.7%	47	2.7%	-	-
Commercial	(17)	(49.5%)	15	43.9%	5	14.2%	31	91.4%	34	2.0%	-	-
Households	574	36.8%	129	8.2%	48	3.0%	810	51.9%	1 561	89.2%	-	-
Other	80	74.3%	-	-	-	-	28	25.7%	108	6.2%	-	-
Total By Customer Group	623	35.6%	172	9.8%	52	3.0%	903	51.6%	1 750	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	180	100.0%	-	-	-	-	-	-	180	100.0%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total	180	100.0%	-	-	-	-	-	-	180	100.0%	

Contact Details

Municipal Manager	Mr D P Beretti	028 425 1157
Financial Manager	Mr Johan Tesselbaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

		2014/15							2013/14			Q2 of 2013/14 to Q2 of 2014/15	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
R thousands													
Operating Revenue and Expenditure													
Operating Revenue		114 096	30 166	26.4%	16 004	14.0%	46 170	40.5%	12 830	47.7%	24.7%		
Property rates	11 763	13 189	112.1%	(47)	(4%)	13 142	111.7%	(313)	93.7%	(84.9%)			
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	31 710	7 923	25.0%	8 102	25.6%	16 025	50.5%	7 325	46.9%	10.6%			
Service charges - water revenue	10 456	2 280	21.8%	2 437	23.3%	4 717	45.1%	3 087	59.8%	(21.1%)			
Service charges - sanitation revenue	6 859	3 673	53.5%	536	7.8%	4 209	61.4%	290	52.4%	84.6%			
Service charges - refuse revenue	4 432	1 380	31.1%	1 235	27.9%	2 615	59.0%	1 041	42.5%	18.6%			
Service charges - other	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	329	66	20.2%	57	17.4%	124	37.5%	39	31.3%	47.5%			
Interest earned - external investments	742	32	4.3%	324	43.6%	356	47.9%	71	12.4%	355.8%			
Interest earned - outstanding debtors	2 164	1 147	53.0%	1 126	52.0%	2 273	105.0%	910	96.6%	23.8%			
Dividends received	-	-	-	-	-	-	-	-	-	-	-		
Fines	2 005	131	6.5%	56	2.8%	187	9.3%	24	2.7%	134.7%			
Licences and permits	194	34	17.6%	36	18.5%	70	36.1%	49	76.4%	(26.0%)			
Agency services	717	103	14.4%	178	24.9%	282	39.3%	25	42.1%	626.9%			
Transfers recognised - operational	37 405	-	-	1 786	4.8%	1 786	4.8%	-	-	19.9%			
Other own revenue	5 319	207	3.9%	178	3.3%	385	7.2%	283	84.9%	(37.2%)			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	114 156	21 440	18.8%	16 364	14.3%	37 804	33.1%	46 238	27.9%	(64.6%)			
Employee related costs	40 142	9 725	24.2%	3 494	8.7%	13 219	32.9%	10 603	46.1%	(67.0%)			
Remuneration of councillors	2 621	745	28.4%	409	15.6%	1 154	44.0%	704	58.9%	(41.9%)			
Debt impairment	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	8 748	-	-	-	-	-	-	-	-	-	-		
Finance charge	1 179	190	16.1%	190	16.1%	381	32.3%	100	34.0%	91.0%			
Bulk purchases	25 901	6 279	24.2%	7 325	28.3%	13 604	52.5%	6 638	26.8%	10.4%			
Other Materials	3 372	-	-	-	-	-	-	-	-	-	-		
Contracted services	-	13	-	1 342	-	1 356	-	1 209	105.9%	11.1%			
Transfers and grants	-	1 190	-	130	-	1 320	-	53	3%	145.7%			
Other expenditure	32 193	3 298	10.2%	3 473	10.8%	6 771	21.0%	26 932	54.1%	(87.1%)			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(61)	8 726		(360)		8 366			(33 408)				
Transfers recognised - capital	24 927	-	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	24 866	8 726		(360)		8 366			(33 408)				
Taxation	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	24 866	8 726		(360)		8 366			(33 408)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	24 866	8 726		(360)		8 366			(33 408)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	24 866	8 726		(360)		8 366			(33 408)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	104 258	29 366	28.2%	30 684	29.4%	60 050	57.6%	12 329	51.6%	148.9%	
Ratpayers and other	39 886	15 086	37.8%	14 774	37.0%	29 859	74.9%	8 222	99.2%	79.7%	
Government - operating	37 705	10 424	27.6%	7 347	19.5%	17 771	47.1%	3 879	15.4%	89.4%	
Government - capital	24 627	2 967	12.0%	7 502	30.5%	10 469	42.5%	-	-	(100.0%)	
Interest	2 041	889	43.6%	1 061	52.0%	1 950	95.6%	228	36.6%	365.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(104 624)	(28 755)	27.5%	(15 628)	14.9%	(44 382)	42.4%	(26 472)	83.6%	(41.0%)	
Suppliers and employees	(104 484)	(26 508)	25.4%	(15 105)	14.5%	(41 613)	39.8%	(26 220)	84.1%	(42.6%)	
Finance charges	(140)	(423)	302.0%	(492)	350.8%	(915)	652.7%	(100)	34.0%	393.5%	
Transfers and grants	-	(1 823)	-	(31)	-	(1 854)	-	(53)	-	(41.7%)	
Net Cash from/(used) Operating Activities	(366)	612	(167.1%)	15 056	(4 111.8%)	15 668	(4 278.9%)	(14 144)	(39.6%)	(206.4%)	
Cash Flow from Investing Activities											
Receipts	4 000	-	-	-	-	-	-	(19 500)	86.0%	(100.0%)	
Proceeds on disposal of PPE	4 000	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(19 500)	3 584.6%	(100.0%)	
Payments	(25 477)	-	-	-	-	-	-	-	-	-	
Capital assets	(25 477)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(21 477)	-	-	-	-	-	-	(19 500)	86.0%	(100.0%)	
Cash Flow from Financing Activities											
Receipts	-	(7)	-	-	-	-	(7)	-	15	128.7% (100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	(7)	-	15	128.7% (100.0%)	
Payments	(534)	(143)	26.8%	-	-	(143)	26.8%	(89)	(32.7%)	(100.0%)	
Repayment of borrowing	(534)	(143)	26.8%	-	-	(143)	26.8%	(89)	(32.7%)	(100.0%)	
Net Cash from/(used) Financing Activities	(534)	(150)	28.1%	-	-	(150)	28.1%	(74)	(28.9%)	(100.0%)	
Net Increase/(Decrease) in cash held	(22 377)	462	(2.1%)	15 056	(67.3%)	15 518	(69.3%)	(33 718)	(412.4%)	(144.7%)	
Cash/cash equivalents at the year begin:	15 024	1 165	7.8%	1 627	10.8%	1 165	7.8%	5 355	206.2%	(69.6%)	
Cash/cash equivalents at the year end:	(7 353)	1 627	(22.1%)	16 683	(226.9%)	16 683	(226.9%)	(28 363)	(311.4%)	(158.8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	764	5.2%	474	3.2%	384	2.6%	13 004	88.9%	14 626	22.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 138	62.0%	201	5.8%	55	1.6%	1 054	30.6%	3 448	5.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	659	5.0%	358	2.7%	723	5.5%	11 396	86.8%	13 137	20.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	420	3.6%	307	2.6%	294	2.5%	10 675	91.3%	11 696	17.9%	-	-
Receivables from Exchange Transactions - Waste Management	421	3.5%	317	2.6%	311	2.6%	10 963	91.3%	12 012	18.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	1.8%	2	1.7%	2	1.6%	119	95.0%	125	-2%	-	-
Interest on Arrear Debtor Accounts	-	-	13	1%	28	3%	9 360	99.6%	9 400	14.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	11	1.2%	9	1.0%	2 369	252.6%	938	1.4%	-	-
Other	(1 451)	(154.7%)	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 953	4.5%	1 683	2.6%	1 806	2.8%	58 939	90.1%	65 381	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	(76)	(9.0%)	42	5.0%	431	51.2%	444	52.8%	841	1.3%	-	-
Commercial	1 927	82.9%	72	3.1%	28	1.2%	297	12.8%	2 325	3.6%	-	-
Households	874	2.6%	804	2.4%	751	2.2%	31 111	92.8%	33 539	51.3%	-	-
Other	228	.8%	765	2.7%	596	2.1%	27 088	94.5%	28 677	43.9%	-	-
Total By Customer Group	2 953	4.5%	1 683	2.6%	1 806	2.8%	58 939	90.1%	65 381	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	2 789	100.0%	-	-	-	-	-	-	2 789	20.6%	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	16	100.0%	-	-	16	.1%	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43	1.3%	168	5.1%	14	.4%	3 089	93.2%	3 315	24.5%	-
Auditor-General	2 265	32.1%	23	.3%	1 713	24.3%	3 057	43.3%	7 058	52.1%	-
Other	13	3.6%	345	92.9%	13	3.4%	1	1%	372	2.7%	-
Total	5 110	37.7%	537	4.0%	1 756	13.0%	6 147	45.4%	13 550	100.0%	-

Contact Details

Municipal Manager	Mr Morné Hoogaard	028 551 1023
Financial Manager	Mr Nigel Delo	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)

Part1: Operating Revenue and Expenditure

Part V: Operating Revenue and Expenditure	R thousands	2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15	
		Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure												
Operating Revenue	308 082	125 963	40.9%	60 699	19.7%	186 662	60.6%	54 579	65.3%	11.2%		
Property rates	62 412	60 540	97.0%	849	1.4%	61 389	98.4%	237	100.6%	258.2%		
Property rates - penalties and collection charges	262	42	16.2%	98	37.6%	141	53.8%	84	19.7%	17.7%		
Service charges - electricity revenue	105 057	26 035	24.8%	23 730	22.6%	49 765	47.4%	22 346	47.2%	6.2%		
Service charges - water revenue	27 556	7 200	26.1%	6 421	23.3%	13 621	49.4%	5 699	53.0%	12.7%		
Service charges - sanitation revenue	19 109	6 862	35.9%	4 401	23.0%	11 263	58.9%	4 082	55.4%	7.8%		
Service charges - refuse revenue	14 333	3 665	25.6%	3 590	25.0%	7 255	50.6%	3 315	51.5%	8.3%		
Service charges - other	6 394	1 868	29.2%	2 541	39.7%	4 409	69.0%	2 594	71.4%	(2.1%)		
Rental of facilities and equipment	3 698	959	25.9%	1 277	34.5%	2 236	60.5%	1 082	48.6%	18.1%		
Interest earned - external investments	2 580	502	19.4%	1 307	50.7%	1 809	70.1%	855	55.1%	52.8%		
Interest earned - outstanding debtors	785	158	20.1%	219	27.9%	377	48.0%	200	40.6%	9.4%		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	4 316	3 023	70.0%	2 312	53.6%	5 335	123.6%	798	56.4%	189.8%		
Licences and permits	307	28	9.1%	104	33.8%	132	42.9%	84	62.8%	6.2%		
Agency services	1 521	382	25.1%	408	26.8%	789	51.9%	398	53.4%	2.4%		
Transfers recognised - operational	51 637	12 838	24.9%	12 526	24.3%	25 364	49.1%	11 229	81.5%	11.5%		
Other own revenue	3 114	829	26.6%	912	29.3%	1 741	55.9%	984	77.6%	(7.3%)		
Gains on disposal of PPE	5 000	1 032	20.6%	6	.1%	1 037	20.7%	593	67.2%	(99.0%)		
Operating Expenditure	310 244	66 777	21.5%	77 008	24.8%	143 785	46.3%	68 622	49.1%	12.2%		
Employee related costs	108 408	24 767	22.8%	30 673	28.3%	55 440	51.1%	27 993	49.8%	9.6%		
Remuneration of councillors	5 858	1 311	22.4%	1 271	21.7%	2 582	44.1%	1 203	47.5%	5.6%		
Debt impairment	3 056	935	30.6%	1 705	55.8%	2 639	86.4%	1 588	62.7%	7.3%		
Depreciation and asset impairment	21 195	4 853	22.3%	4 796	22.0%	9 650	44.3%	2 895	53.2%	65.7%		
Finance charges	8 763	-	-	4 155	47.4%	4 155	47.4%	4 353	52.2%	(4.5%)		
Bulk purchases	75 205	21 201	28.2%	15 478	20.6%	36 679	48.8%	13 611	46.8%	13.7%		
Other Materials	-	-	-	-	-	-	-	-	-	-		
Contracted services	5 939	834	14.0%	1 434	24.1%	2 266	38.2%	622	16.6%	130.4%		
Transfers and grants	-	-	-	-	-	-	-	4 543	-	(100.0%)		
Other expenditure	81 220	12 876	15.9%	17 496	21.5%	30 372	37.4%	11 814	28.8%	48.1%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(2 162)	59 186		(16 308)		42 877		(14 043)				
Transfers recognised - capital	20 662	508	2.5%	4 037	19.5%	4 544	22.0%	1 449	12.9%	178.6%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	18 500	59 693		(12 272)		47 422		(12 594)				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	18 500	59 693		(12 272)		47 422		(12 594)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	18 500	59 693		(12 272)		47 422		(12 594)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	18 500	59 693		(12 272)		47 422		(12 594)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	319 175	95 368	29.9%	131 585	41.2%	226 953	71.1%	75 881	59.8%	73.4%	
Ratpayers and other	243 511	81 444	33.4%	113 649	46.7%	195 093	80.1%	62 288	60.5%	82.5%	
Government - operating	51 637	12 838	24.9%	12 526	24.3%	25 364	49.1%	11 229	81.5%	11.5%	
Government - capital	20 662	508	2.5%	4 037	19.5%	4 544	22.0%	1 449	12.9%	178.6%	
Interest	3 365	577	17.2%	1 374	40.8%	1 951	58.0%	915	46.6%	50.1%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(282 141)	(87 348)	31.0%	(119 336)	42.3%	(206 684)	73.3%	(70 366)	60.1%	69.6%	
Suppliers and employees	(273 377)	(87 348)	32.0%	(115 181)	42.1%	(202 529)	74.1%	(66 014)	60.3%	74.5%	
Finance charges	(8 763)	-	-	(4 155)	47.4%	(4 155)	47.4%	(4 353)	52.2%	(4.5%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	37 034	8 020	21.7%	12 249	33.1%	20 269	54.7%	5 515	57.9%	122.1%	
Cash Flow from Investing Activities											
Receipts	5 000	1 032	20.6%	6	.1%	1 037	20.7%	593	67.1%	(99.0%)	
Proceeds on disposal of PPE	5 000	1 032	20.6%	6	.1%	1 037	20.7%	593	67.2%	(99.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(70 861)	(2 265)	3.2%	(6 740)	9.5%	(9 006)	12.7%	(3 261)	9.5%	106.7%	
Capital assets	(70 861)	(2 265)	3.2%	(6 740)	9.5%	(9 006)	12.7%	(3 261)	9.5%	106.7%	
Net Cash from/(used) Investing Activities	(65 861)	(1 234)	1.9%	(6 735)	10.2%	(7 968)	12.1%	(2 668)	8.3%	152.4%	
Cash Flow from Financing Activities											
Receipts	39 777	12 742	32.0%	77	.2%	12 819	32.2%	62	.4%	23.1%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	39 765	12 679	31.9%	-	-	12 679	31.9%	-	-	-	
Increase (decrease) in consumer deposits	12	64	529.2%	77	640.7%	140	1 170.0%	62	100.7%	23.1%	
Payments	(10 078)	-	-	(4 713)	46.8%	(4 713)	46.8%	(6 032)	55.8%	(21.9%)	
Repayment of borrowing	(10 078)	-	-	(4 713)	46.8%	(4 713)	46.8%	(6 032)	55.8%	(21.9%)	
Net Cash from/(used) Financing Activities	29 698	12 742	42.9%	(4 636)	(15.6%)	8 106	27.3%	(5 969)	(42.2%)	(22.3%)	
Net Increase/(Decrease) in cash held	872	19 528	2 240.0%	878	100.7%	20 406	2 340.7%	(3 122)	559.7%	(128.1%)	
Cash/lcash equivalents at the year begin:	48 652	52 583	108.1%	72 111	148.2%	52 583	108.1%	59 045	272.2%	22.1%	
Cash/lcash equivalents at the year end:	49 524	72 111	145.6%	72 988	147.4%	72 988	147.4%	55 922	302.4%	30.5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	2 856	47.9%	270	4.5%	548	9.2%	2 289	38.4%	5 962	14.1%	56	.9%
Trade and Other Receivables from Exchange Transactions - Electricity	6 938	66.9%	211	2.0%	763	7.4%	2 462	23.7%	10 374	24.5%	24	.2%
Receivables from Non-exchange Transactions - Property Rates	5 885	43.7%	420	3.1%	2 632	19.5%	4 533	33.7%	13 470	31.8%	572	4.2%
Receivables from Exchange Transactions - Waste Water Management	1 708	32.0%	253	4.7%	678	12.7%	2 694	50.5%	5 333	12.6%	108	2.0%
Receivables from Exchange Transactions - Waste Management	1 314	48.4%	171	6.3%	152	5.6%	1 080	39.8%	2 715	6.4%	73	2.7%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	9	-	-	-
Interest on Arrear Debtor Accounts	173	14.8%	30	2.6%	24	2.0%	940	80.6%	1 166	2.8%	60	5.1%
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	889	26.5%	192	5.7%	172	5.2%	2 095	62.6%	3 348	7.9%	209	6.2%
Total By Income Source	19 761	46.6%	1 546	3.6%	4 969	11.7%	16 092	38.0%	42 369	100.0%	1 111	2.6%
Debtors Age Analysis By Customer Group												
Organs of State	542	22.1%	71	2.9%	1 207	49.3%	628	25.7%	2 449	5.8%	-	-
Commercial	4 554	75.9%	151	2.5%	231	3.9%	1 063	17.7%	6 000	14.2%	-	-
Households	14 665	43.2%	1 323	3.9%	3 530	10.4%	14 401	42.5%	33 920	80.1%	1 111	3.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 761	46.6%	1 546	3.6%	4 969	11.7%	16 092	38.0%	42 369	100.0%	1 111	2.6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	2 070	100.0%	-	-	-	-	-	-	2 070	65.6%	
Bulk Water	491	100.0%	-	-	-	-	-	-	491	15.6%	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	544	100.0%	-	-	-	-	-	-	544	17.2%	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	49	97.2%	1	2.8%	-	-	-	-	50	1.6%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total	3 154	100.0%	1	-	-	-	-	-	3 156	100.0%	

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8002
Financial Manager	Mrs L Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Operating Revenue and Expenditure		765 887	311 544	40.7%	149 073	19.5%	460 617	60.1%	132 010	58.5%	12.9%		
Operating Revenue		89 111	88 166	98.9%	305	3%	88 471	99.3%	(107)	99.3%	(385.9%)		
Property rates		1 550	385	24.8%	434	28.0%	818	52.8%	440	46.1%	(1.5%)		
Property rates - penalties and collection charges		320 365	87 670	27.4%	82 809	25.8%	170 479	53.2%	73 327	52.0%	12.9%		
Service charges - electricity revenue		93 852	26 049	27.8%	22 040	23.5%	48 090	51.2%	19 936	52.1%	10.6%		
Service charges - water revenue		46 608	66 470	142.6%	(2 594)	(5.6%)	63 876	137.1%	(3 430)	117.8%	(24.4%)		
Service charges - sanitation revenue		32 747	3 018	9.2%	9 059	27.7%	12 077	36.9%	8 230	52.5%	10.1%		
Service charges - refuse revenue		12 465	7 719	61.9%	2 540	20.4%	10 259	82.3%	2 129	70.2%	19.3%		
Service charges - other		5 989	2 231	37.2%	1 262	21.1%	3 493	58.3%	1 684	64.2%	(25.1%)		
Rental of facilities and equipment		14 010	2 955	21.1%	4 700	33.5%	7 655	54.6%	1 972	40.8%	138.3%		
Interest earned - external investments		183	49	26.8%	50	27.5%	100	54.3%	55	41.0%	(8.9%)		
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-		
Dividends received		18 382	858	4.7%	(33)	(2.9%)	825	4.5%	1 501	8.0%	(102.2%)		
Fines		5 084	1 399	27.5%	1 344	26.4%	2 743	54.0%	1 313	52.5%	2.4%		
Licences and permits		-	-	-	-	-	-	-	-	-	-		
Agency services		-	-	-	-	-	-	-	-	-	-		
Transfers recognised - operational		92 146	11 091	12.0%	27 430	29.8%	38 521	41.8%	20 111	29.2%	36.4%		
Other own revenue		33 283	13 483	40.5%	(274)	(0.8%)	13 209	39.7%	4 818	62.6%	(105.7%)		
Gains on disposal of PPE		112	-	-	-	-	-	-	29	43.4%	(100.0%)		
Operating Expenditure		781 801	155 377	19.9%	171 898	22.0%	327 275	41.9%	177 718	42.3%	(3.3%)		
Employee related costs		224 738	46 156	20.5%	47 996	21.4%	94 152	41.9%	51 173	41.3%	(6.2%)		
Remuneration of councillors		9 392	2 157	23.0%	2 183	23.2%	4 340	46.2%	2 043	44.1%	6.8%		
Debt impairment		30 180	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment		55 441	12 296	22.2%	12 353	22.3%	24 049	44.5%	24 417	40.9%	(49.4%)		
Finance charges		2 781	41	1.5%	1 258	45.2%	1 299	46.7%	1 161	41.1%	8.3%		
Bulk purchases		223 719	50 006	22.4%	44 763	20.0%	94 769	42.4%	39 924	42.3%	12.1%		
Other Materials		10 161	3 772	37.1%	2 471	24.3%	6 242	61.4%	2 303	50.2%	7.3%		
Contracted services		39 533	7 209	18.2%	10 539	26.7%	17 747	44.9%	9 650	48.4%	9.2%		
Transfers and grants		1 210	232	19.2%	399	33.0%	630	52.1%	222	38.5%	79.5%		
Other expenditure		183 520	33 510	18.3%	49 809	27.1%	83 319	45.4%	46 787	45.8%	6.5%		
Loss on disposal of PPE		1 127	-	-	128	11.3%	128	11.3%	36	9.0%	255.2%		
Surplus/(Deficit)		(15 915)	156 167		(22 825)		133 342		(45 708)				
Transfers recognised - capital		41 332	2 160	5.2%	17 279	41.8%	19 439	47.0%	14 180	54.5%	21.9%		
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-		
Contributed assets		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions		25 418	158 327		(5 546)		152 781		(31 528)				
Taxation		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation		25 418	158 327		(5 546)		152 781		(31 528)				
Attributable to minorities		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality		25 418	158 327		(5 546)		152 781		(31 528)				
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year		25 418	158 327		(5 546)		152 781		(31 528)				

Part 2: Capital Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Capital Revenue and Expenditure		123 710	12 791	10.3%	29 370	23.7%	42 161	34.1%	30 074	41.2%	(2.3%)		
Source of Finance		27 603	2 707	9.8%	11 877	43.0%	14 584	52.8%	5 120	36.3%	131.9%		
National Government		13 730	1 704	12.4%	3 077	22.4%	4 781	34.8%	4 341	76.2%	(29.1%)		
Provincial Government		-	-	-	-	-	-	-	-	-	-		
District Municipality		-	-	-	-	-	-	-	-	-	-		
Other transfers and grants		-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital		41 332	4 411	10.7%	14 954	36.2%	19 365	46.9%	9 461	50.7%	58.1%		
Borrowing		1 447	-	-	48	3.3%	48	3.3%	52	5.4%	(9.3%)		
Internally generated funds		78 731	8 090	10.3%	14 140	18.0%	22 230	28.2%	17 828	32.7%	(20.7%)		
Public contributions and donations		2 200	290	13.2%	228	10.4%	518	23.6%	2 732	168.1%	(91.6%)		
Capital Expenditure Standard Classification		123 710	12 791	10.3%	29 370	23.7%	42 161	34.1%	30 074	41.2%	(2.3%)		
Governance and Administration		6 422	2 566	40.0%	437	6.8%	3 003	46.8%	3 016	193.5%	(85.5%)		
Executive & Council		500	-	-	57	11.3%	57	11.3%	2 560	-	(97.8%)		
Budget & Treasury Office		181	18	10.1%	58	32.2%	77	42.3%	43	47.7%	37.2%		
Corporate Services		5 741	2 548	44.4%	322	5.6%	2 870	50.0%	414	19.4%	(22.2%)		
Community and Public Safety		16 013	2 171	13.6%	4 285	26.8%	6 456	40.3%	7 583	48.8%	(43.5%)		
Community & Social Services		891	127	14.3%	494	54.4%	612	68.7%	1 124	27.3%	(56.9%)		
Sport And Recreation		890	157	17.6%	192	21.6%	350	39.3%	1 027	13.6%	(91.3%)		
Public Safety		1 233	248	20.2%	816	66.2%	1 064	86.4%	2 266	176.9%	(64.0%)		
Housing		13 000	1 639	12.6%	2 792	21.5%	4 431	34.1%	3 166	70.0%	(11.8%)		
Health		-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services		25 510	3 368	13.2%	6 388	25.0%	9 756	38.2%	4 034	33.5%	58.4%		
Planning and Development		702	11	1.6%	28	4.0%	40	5.6%	11	6.5%	164.5%		
Road Transport		24 808	3 356	13.5%	6 360	25.6%	9 716	39.2%	4 023	33.7%	58.1%		
Environmental Protection		-	-	-	-	-	-	-	-	-	-		
Trading Services		75 745	4 681	6.2%	18 260	24.1%	22 941	30.3%	15 281	35.5%	19.5%		
Electricity		24 399	1 226	5.0%	4 849	19.9%	6 075	24.9%	8 662	55.0%	(44.0%)		
Water		17 633	1 665	9.4%	7 282	41.3%	8 947	50.7%	2 452	27.7%	197.0%		
Waste Water Management		28 857	1 775	6.1%	5 878	20.4%	7 653	26.5%	3 970	21.1%	48.1%		
Waste Management		4 856	16	3%	250	5.2%	266	5.5%	196	52.2%	27.5%		
Other		20	5	23.5%	-	-	5	23.5%	160	25.4%	(100.0%)		

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	808 087	313 704	38.8%	166 167	20.6%	479 870	59.4%	146 161	61.2%	13.7%	
Ratpayers and other	653 906	297 449	45.5%	116 707	17.8%	414 157	63.3%	109 843	68.5%	6.2%	
Government - operating	92 489	11 091	12.0%	27 430	29.7%	38 521	41.6%	20 111	29.2%	36.4%	
Government - capital	47 499	2 160	4.5%	17 279	36.4%	19 439	40.9%	14 180	54.5%	21.9%	
Interest	14 193	3 004	21.2%	4 751	33.5%	7 754	54.6%	2 028	40.8%	134.3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(686 235)	(269 507)	39.3%	(129 389)	18.9%	(398 896)	58.1%	(112 721)	65.7%	14.8%	
Suppliers and employees	(682 245)	(269 234)	39.5%	(127 733)	18.7%	(396 967)	58.2%	(111 338)	65.8%	14.7%	
Finance charges	(2 781)	(41)	1.5%	(1 258)	45.2%	(1 299)	46.7%	(1 161)	41.1%	8.3%	
Transfers and grants	(1 210)	(232)	19.2%	(399)	33.0%	(630)	52.1%	(222)	38.5%	79.5%	
Net Cash from/(used) Operating Activities	121 851	44 197	36.3%	36 778	30.2%	80 974	66.5%	33 440	45.6%	10.0%	
Cash Flow from Investing Activities											
Receipts	2 615	21	.8%	107	4.1%	128	4.9%	98	(39.1%)	9.7%	
Proceeds on disposal of PPE	2 515	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	100	21	21.1%	107	107.3%	128	128.3%	98	-	9.7%	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(123 710)	(14 832)	12.0%	(27 329)	22.1%	(42 161)	34.1%	(32 191)	45.4%	(15.1%)	
Capital assets	(123 710)	(14 832)	12.0%	(27 329)	22.1%	(42 161)	34.1%	(32 191)	45.4%	(15.1%)	
Net Cash from/(used) Investing Activities	(121 095)	(14 811)	12.2%	(27 222)	22.5%	(42 033)	34.7%	(32 093)	45.2%	(15.2%)	
Cash Flow from Financing Activities											
Receipts	500	556	111.2%	748	149.7%	1 305	260.9%	(494)	40.2%	(251.5%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	(1 000)	-	(100.0%)	
Increase (decrease) in consumer deposits	500	556	111.2%	748	149.7%	1 305	260.9%	506	140.2%	47.9%	
Payments	(2 300)	(260)	11.3%	(1 359)	59.1%	(1 619)	70.4%	-	-	(100.0%)	
Repayment of borrowing	(2 300)	(260)	11.3%	(1 359)	59.1%	(1 619)	70.4%	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	(1 800)	296	(16.4%)	(611)	33.9%	(315)	17.5%	(494)	97.7%	23.7%	
Net Increase/(Decrease) in cash held	(1 044)	29 682	(2 844.2%)	8 945	(857.2%)	38 627	(3 701.4%)	853	47.2%	948.9%	
Cash/lcash equivalents at the year begin:	236 534	243 836	103.1%	273 518	115.6%	243 836	103.1%	228 013	112.4%	20.0%	
Cash/lcash equivalents at the year end:	235 490	273 518	116.1%	282 463	119.9%	282 463	119.9%	228 866	99.9%	23.4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	5 719	73.1%	1 714	21.9%	293	3.7%	94	1.2%	7 821	11.7%	2 177	27.8%
Trade and Other Receivables from Exchange Transactions - Electricity	15 142	95.2%	643	4.0%	77	.5%	52	.3%	15 913	23.8%	87	.5%
Receivables from Non-exchange Transactions - Property Rates	3 980	33.4%	513	4.3%	312	2.6%	7 108	59.7%	11 913	17.8%	82	.7%
Receivables from Exchange Transactions - Waste Water Management	2 947	20.0%	1 072	7.3%	716	4.9%	9 993	67.8%	14 728	22.0%	2 118	14.4%
Receivables from Exchange Transactions - Waste Management	2 298	38.2%	452	7.5%	291	4.8%	2 972	49.4%	6 014	9.0%	1 355	22.5%
Receivables from Exchange Transactions - Property Rental Debtors	3	1.0%	2	.7%	2	.6%	316	97.7%	324	.5%	1	.3%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 851)	(57.9%)	171	17.6%	610	6.0%	15 167	150.2%	10 098	15.1%	684	6.8%
Total By Income Source	24 239	36.3%	4 568	6.8%	2 301	3.4%	35 703	53.4%	66 811	100.0%	6 504	9.7%
Debtors Age Analysis By Customer Group												
Organs of State	2 360	77.7%	49	1.6%	81	2.7%	549	18.1%	3 039	4.5%	-	-
Commercial	12 369	69.2%	536	3.0%	187	1.0%	4 782	26.8%	17 874	26.6%	-	-
Households	9 510	20.7%	3 983	8.7%	2 032	4.4%	30 373	66.2%	45 898	68.7%	6 504	14.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 239	36.3%	4 568	6.8%	2 301	3.4%	35 703	53.4%	66 811	100.0%	6 504	9.7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 377	100.0%	-	-	-	-	-	-	5 377	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	5 377	100.0%	-	-	-	-	-	-	5 377	100.0%	-

Contact Details

Municipal Manager	Dr Michelangelo Gratz	044 606 5005
Financial Manager	Mr M K Botha	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14			Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	1 156 995	277 997	24.0%	261 940	22.6%	539 937	46.7%	209 648	55.7%	24.9%	
Property rates	171 573	42 030	24.5%	44 860	26.1%	86 890	50.6%	(1 658)	98.6%	44.5%	
Property rates - penalties and collection charges	5 509	482	8.7%	1 406	25.5%	1 887	34.3%	973	39.1%	(2 514.5%)	
Service charges - electricity revenue	475 717	115 046	24.2%	117 421	24.7%	232 467	48.9%	110 197	50.6%	6.6%	
Service charges - water revenue	91 594	22 792	24.9%	24 336	26.6%	47 128	51.5%	18 602	52.4%	30.8%	
Service charges - sanitation revenue	58 051	17 317	29.8%	14 247	24.5%	31 565	54.4%	3 128	104.6%	355.5%	
Service charges - refuse revenue	42 379	11 682	27.6%	10 779	25.4%	22 461	53.0%	(197)	104.2%	(5 508%)	
Service charges - other	396	80	20.1%	75	18.9%	154	39.0%	3	100.1%	2 118.0%	
Rental of facilities and equipment	2 289	302	13.2%	1 456	63.6%	1 758	76.8%	338	61.8%	330.8%	
Interest earned - external investments	18 732	5 629	30.1%	5 756	30.7%	11 385	60.8%	4 497	61.2%	28.0%	
Interest earned - outstanding debtors	4 392	1 047	23.8%	939	21.4%	1 986	45.2%	1 055	47.3%	(11.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	17 515	4 559	26.0%	2 918	16.7%	7 477	42.7%	2 561	27.5%	13.9%	
Licences and permits	2 601	612	23.5%	393	15.1%	1 004	38.6%	567	43.8%	(30.7%)	
Agency services	6 586	2 337	35.5%	298	45.5%	2 636	40.0%	1 618	50.0%	(81.6%)	
Transfers recognised - operational	236 512	50 278	21.3%	32 948	13.9%	83 227	35.2%	62 520	24.1%	(47.3%)	
Other own revenue	23 148	3 804	16.4%	4 108	17.7%	7 912	34.2%	5 645	61.6%	(27.2%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 215 996	239 607	19.7%	296 667	24.4%	536 273	44.1%	302 477	42.4%	(1.9%)	
Employee related costs	308 229	72 326	23.5%	90 511	29.4%	162 837	52.8%	81 939	50.4%	10.5%	
Remuneration of councillors	18 139	3 944	21.7%	3 944	21.7%	7 887	43.5%	3 642	42.3%	8.3%	
Debt impairment	20 000	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	111 412	27 398	24.6%	27 613	24.8%	55 010	49.4%	57 096	57.0%	(51.6%)	
Finance charge	47 984	31	1%	24 282	50.6%	24 313	50.7%	25 775	50.2%	(5.8%)	
Bulk purchases	324 002	76 370	23.6%	66 558	20.5%	142 928	44.1%	62 077	43.7%	7.2%	
Other Materials	268	49	18.2%	39	14.7%	88	32.9%	39	36.9%	1.1%	
Contracted services	181 672	16 675	9.2%	42 474	23.4%	59 149	32.6%	32 546	23.6%	30.5%	
Transfers and grants	3 043	573	18.8%	889	29.2%	1 461	48.0%	776	42.1%	14.6%	
Other expenditure	201 248	42 241	21.0%	40 358	20.1%	82 599	41.0%	38 588	43.9%	4.6%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(59 001)	38 391	(34.727)			3 663		(92 829)			
Transfers recognised - capital	118 340	24 633	20.8%	28 969	24.5%	53 602	45.3%	18 673	12.0%	53.5%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	59 339	63 024		(5 758)		57 265		(73 956)			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	59 339	63 024		(5 758)		57 265		(73 956)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	59 339	63 024		(5 758)		57 265		(73 956)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	59 339	63 024		(5 758)		57 265		(73 956)			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 265 363	373 374	29.5%	378 564	29.9%	751 938	59.4%	385 446	59.7%	(1.8%)	
Ratepayers and other	857 631	212 828	24.8%	260 087	30.3%	472 915	55.1%	269 398	58.9%	(3.5%)	
Government - operating	242 334	71 685	29.6%	86 677	35.8%	158 362	65.3%	79 658	75.1%	8.8%	
Government - capital	142 274	82 473	58.0%	25 187	17.7%	107 660	75.7%	31 909	48.2%	(21.1%)	
Interest	23 124	6 388	27.6%	6 612	28.6%	13 001	56.2%	4 482	50.4%	47.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 039 666)	(292 107)	28.1%	(356 148)	34.3%	(648 255)	62.4%	(258 593)	49.9%	37.7%	
Suppliers and employees	(988 639)	(291 393)	29.5%	(331 087)	33.5%	(622 480)	63.0%	(231 998)	49.9%	42.7%	
Finance charges	(47 984)	(31)	1%	(24 282)	50.6%	(24 313)	50.7%	(25 775)	50.2%	(5.8%)	
Transfers and grants	(3 043)	(683)	22.4%	(779)	25.6%	(1 462)	48.0%	(820)	44.7%	(5.0%)	
Net Cash from/(used) Operating Activities	225 697	81 267	36.0%	22 416	9.9%	103 683	45.9%	126 854	109.5%	(82.3%)	
Cash Flow from Investing Activities											
Receipts	20 201	1 332	6.6%	583	2.9%	1 914	9.5%	885	27.5%	(34.1%)	
Proceeds on disposal of PPE	20 201	1 332	6.6%	583	2.9%	1 914	9.5%	885	39.3%	(34.1%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(176 570)	(26 499)	15.0%	(27 881)	15.8%	(54 381)	30.8%	(42 070)	22.8%	(33.7%)	
Capital assets	(176 570)	(26 499)	15.0%	(27 881)	15.8%	(54 381)	30.8%	(42 070)	22.8%	(33.7%)	
Net Cash from/(used) Investing Activities	(156 369)	(25 168)	16.1%	(27 298)	17.5%	(52 466)	33.6%	(41 185)	22.5%	(33.7%)	
Cash Flow from Financing Activities											
Receipts	14 001	506	3.6%	2 142	15.3%	2 647	18.9%	401	2.7%	433.8%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	13 505	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	496	506	102.1%	2 142	432.2%	2 647	534.3%	401	92.3%	433.8%	
Payments	(33 644)	(252)	.8%	(20 224)	60.1%	(20 477)	60.9%	(17 328)	49.2%	16.7%	
Repayment of borrowing	(33 644)	(252)	.8%	(20 224)	60.1%	(20 477)	60.9%	(17 328)	49.2%	16.7%	
Net Cash from/(used) Financing Activities	(19 644)	253	(1.3%)	(18 083)	92.1%	(17 829)	90.8%	(16 927)	(53.2%)	6.8%	
Net Increase/(Decrease) in cash held	49 684	56 353	113.4%	(22 966)	(46.2%)	33 387	67.2%	68 743	4 265.1%	(133.4%)	
Cash/cash equivalents at the year begin:	387 195	387 195	100.0%	443 548	114.6%	387 195	100.0%	355 997	100.0%	24.6%	
Cash/cash equivalents at the year end:	436 879	443 548	101.5%	420 582	96.3%	420 582	96.3%	424 740	157.0%	(1.0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	13 450	26.1%	2 324	4.5%	2 192	4.3%	33 569	65.1%	51 534	32.0%	2 398	4.7%
Trade and Other Receivables from Exchange Transactions - Electricity	25 301	77.2%	549	1.7%	403	1.2%	6 511	19.9%	32 764	20.3%	268	.8%
Receivables from Non-exchange Transactions - Property Rates	13 821	46.5%	1 720	5.8%	1 230	4.1%	12 983	43.6%	29 753	18.4%	286	1.0%
Receivables from Exchange Transactions - Waste Water Management	7 088	33.4%	777	3.7%	633	3.0%	12 748	60.0%	21 245	13.2%	1 283	6.0%
Receivables from Exchange Transactions - Waste Management	5 339	35.9%	555	3.7%	421	2.8%	8 578	57.6%	14 893	9.2%	1 086	7.3%
Receivables from Exchange Transactions - Property Rental Debtors	32	13.6%	6	2.5%	4	1.7%	197	82.2%	239	.1%	40	16.5%
Interest on Arrear Debtor Accounts	588	6.6%	64	.7%	67	.8%	8 146	91.9%	8 864	5.5%	765	8.6%
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 253)	(468.9%)	457	23.2%	496	25.2%	10 273	520.6%	1 973	1.2%	178	9.0%
Total By Income Source	56 365	35.0%	6 451	4.0%	5 447	3.4%	93 004	57.7%	161 266	100.0%	6 302	3.9%
Debtors Age Analysis By Customer Group												
Organs of State	(229)	(11.5%)	288	14.5%	278	14.0%	1 652	83.0%	1 989	1.3%	-	-
Commercial	23 972	63.8%	898	2.4%	643	1.7%	12 035	32.1%	37 548	23.3%	50	.1%
Households	32 535	27.0%	5 222	4.3%	4 495	3.7%	78 203	64.9%	120 465	74.7%	6 252	5.2%
Other	87	6.9%	32	2.6%	30	2.4%	1 115	88.2%	1 264	.8%	-	-
Total By Customer Group	56 365	35.0%	6 451	4.0%	5 447	3.4%	93 004	57.7%	161 266	100.0%	6 302	3.9%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	24 928	100.0%	-	-	-	-	-	-	24 928	88.0%	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 401	100.0%	-	-	-	-	-	-	3 401	12.0%	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	28 330	100.0%	-	-	-	-	-	-	28 330	100.0%	-

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14			Q2 of 2013/14 to Q2 of 2014/15	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter				
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure												
Operating Revenue	461 277	187 032	40.5%	76 821	16.7%	263 853	57.2%	74 332	63.0%	3.3%		
Property rates	61 549	61 375	99.7%	466	.8%	61 841	100.5%	302	115.6%	54.3%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	190 256	45 636	24.0%	42 353	22.3%	87 989	46.2%	39 125	50.6%	8.3%		
Service charges - water revenue	47 507	11 240	23.7%	11 735	24.7%	22 975	48.4%	10 835	51.7%	8.3%		
Service charges - sanitation revenue	28 360	26 663	94.0%	19	.1%	26 683	94.1%	205	104.1%	(90.6%)		
Service charges - refuse revenue	15 116	15 381	101.8%	(294)	(1.9%)	15 087	99.8%	(8)	114.4%	3 404.9%		
Service charges - other	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	2 656	403	15.2%	406	15.3%	809	30.4%	359	31.9%	13.0%		
Interest earned - external investments	1 952	166	8.5%	90	4.6%	256	13.1%	745	72.5%	(87.9%)		
Interest earned - outstanding debtors	5 979	1 806	30.2%	2 241	37.5%	4 046	67.7%	1 366	56.5%	64.1%		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	2 505	168	6.7%	176	7.0%	344	13.7%	145	22.4%	21.7%		
Licences and permits	17 070	2 385	14.0%	1 661	9.7%	4 046	23.7%	4 024	39.3%	(68.7%)		
Agency services	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - operational	77 260	20 755	26.9%	13 269	17.2%	34 024	44.0%	15 319	48.3%	(13.4%)		
Other own revenue	9 568	1 053	11.0%	4 699	49.1%	5 752	60.1%	1 915	37.1%	145.4%		
Gains on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-		
Operating Expenditure	474 745	109 535	23.1%	129 716	27.3%	239 251	50.4%	108 059	48.5%	20.0%		
Employee related costs	149 022	35 981	24.1%	41 988	28.2%	77 969	52.3%	39 981	54.1%	5.0%		
Remuneration of councillors	8 757	2 010	23.0%	1 998	22.8%	4 008	45.8%	1 962	51.5%	1.9%		
Debt impairment	17 225	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	19 394	-	-	-	-	-	-	-	-	-		
Finance charges	10 228	20	.2%	1 809	17.7%	1 830	17.9%	5 875	129.4%	(69.2%)		
Bulk purchases	121 043	30 899	25.5%	25 319	20.9%	56 219	46.4%	23 934	42.7%	5.8%		
Other Materials	-	-	-	-	-	-	-	-	-	-		
Contracted services	27 348	7 963	29.1%	11 495	42.0%	19 458	71.2%	7 738	51.4%	48.6%		
Transfers and grants	1 344	313	23.3%	6 346	472.3%	6 658	495.6%	12 954	57.8%	(51.0%)		
Other expenditure	120 385	32 349	26.9%	40 760	33.9%	73 109	60.7%	15 616	58.5%	161.0%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(13 468)	77 497		(52 895)		24 602		(33 728)				
Transfers recognised - capital	31 937	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	18 469	77 497		(52 895)		24 602		(33 728)				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	18 469	77 497		(52 895)		24 602		(33 728)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	18 469	77 497		(52 895)		24 602		(33 728)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	18 469	77 497		(52 895)		24 602		(33 728)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15									2013/14		Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation				
Cash Flow from Operating Activities													
Receipts	469 528	117 743	25.1%	145 049	30.9%	262 792	56.0%	94 974	59.2%	52.7%			
Ratpayers and other	352 400	76 869	21.8%	95 767	27.2%	172 637	49.0%	50 929	50.9%	88.0%			
Government - operating	77 260	29 628	38.3%	31 198	40.4%	60 826	78.7%	35 768	115.5%	(12.8%)			
Government - capital	31 937	9 274	29.0%	15 751	49.3%	25 025	78.4%	6 166	47.0%	155.5%			
Interest	7 931	1 972	24.9%	2 333	29.4%	4 304	54.3%	2 111	59.6%	10.5%			
Dividends	-	-	-	-	-	-	-	-	-	-			
Payments	(453 508)	(109 535)	24.2%	(133 222)	29.4%	(242 757)	53.5%	(102 208)	62.1%	30.3%			
Suppliers and employees	(416 390)	(109 202)	26.2%	(131 257)	31.5%	(240 460)	57.7%	(89 241)	62.6%	47.1%			
Finance charges	(10 228)	(20)	2%	(1 809)	17.7%	(1 829)	17.9%	(24)	1.1%	7 491.8%			
Transfers and grants	(26 890)	(313)	1.2%	(156)	6%	(468)	1.7%	(12 943)	60.6%	(98.8%)			
Net Cash from/(used) Operating Activities	16 020	8 208	51.2%	11 827	73.8%	20 035	125.1%	(7 234)	40.8%	(263.5%)			
Cash Flow from Investing Activities													
Receipts	1 500	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-			
Payments	(48 786)	(9 304)	19.1%	(7 455)	15.3%	(16 759)	34.4%	(10 886)	47.7%	(31.5%)			
Capital assets	(48 786)	(9 304)	19.1%	(7 455)	15.3%	(16 759)	34.4%	(10 886)	47.7%	(31.5%)			
Net Cash from/(used) Investing Activities	(47 286)	(9 304)	19.7%	(7 455)	15.8%	(16 759)	35.4%	(10 886)	49.5%	(31.5%)			
Cash Flow from Financing Activities													
Receipts	59	-	-	-	-	-	-	-	-	-			
Short term loans	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	59	-	-	-	-	-	-	-	-	-			
Payments	(11 129)	-	-	-	-	-	-	(5 414)	51.2%	(100.0%)			
Repayment of borrowing	(11 129)	-	-	-	-	-	-	(5 414)	51.2%	(100.0%)			
Net Cash from/(used) Financing Activities	(11 070)	-	-	-	-	-	-	(5 414)	53.0%	(100.0%)			
Net Increase/(Decrease) in cash held	(42 336)	(1 096)	2.6%	4 372	(10.3%)	3 276	(7.7%)	(23 534)	(62.2%)	(118.6%)			
Cash/lcash equivalents at the year begin:	(34 904)	2 859	(8.2%)	1 764	(5.1%)	2 859	(8.2%)	23 428	16.3%	(92.5%)			
Cash/lcash equivalents at the year end:	(77 240)	1 764	(2.3%)	6 135	(7.9%)	6 135	(7.9%)	(106)	(5%)	(5 863.8%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	4 252	19.6%	1 504	6.9%	1 253	5.8%	14 691	67.7%	21 700	21.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 105	75.8%	351	2.0%	213	1.2%	3 619	20.9%	17 287	17.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 201	29.9%	805	4.6%	1 795	10.3%	9 581	55.1%	17 383	17.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 745	18.1%	706	4.6%	878	5.8%	10 867	71.5%	15 197	14.9%	-	-
Receivables from Exchange Transactions - Waste Management	1 881	14.0%	608	4.5%	628	4.7%	10 283	76.7%	13 400	13.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 475	8.7%	261	1.5%	243	1.4%	14 996	88.3%	16 975	16.7%	-	-
Total By Income Source	28 660	28.1%	4 236	4.2%	5 010	4.9%	64 037	62.8%	101 942	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	2 046	85.1%	182	7.6%	26	1.1%	150	6.2%	2 404	2.4%	-	-
Commercial	6 659	60.4%	162	1.5%	179	1.6%	4 032	36.5%	11 033	10.8%	-	-
Households	19 954	22.5%	3 891	4.4%	4 804	5.4%	59 855	67.6%	88 505	86.8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 660	28.1%	4 236	4.2%	5 010	4.9%	64 037	62.8%	101 942	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	

Contact Details

Municipal Manager	Mr Ronnie Lottering (acting)	044 203 3004
Financial Manager	Mr Roland Fred Butler (Acting)	044 203 3068

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)

Part1: Operating Revenue and Expenditure

	R thousands	2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure											
Operating Revenue	446 664	230 644	51.6%	62 642	14.0%	293 285	65.7%	54 730	69.1%	14.5%	
Property rates	100 984	100 468	99.5%	(49)	-	100 418	99.4%	(542)	105.3%	(90.9%)	
Property rates - penalties and collection charges	3 485	548	15.7%	1 233	35.4%	1 781	51.1%	974	57.3%	26.6%	
Service charges - electricity revenue	106 851	29 245	27.4%	24 657	23.1%	53 902	50.4%	22 531	47.2%	9.4%	
Service charges - water revenue	36 224	11 757	32.5%	9 117	25.2%	20 873	57.6%	8 305	56.2%	9.8%	
Service charges - sanitation revenue	38 715	37 533	96.9%	68	.2%	37 601	97.1%	(46)	99.7%	(248.0%)	
Service charges - refuse revenue	26 479	25 895	97.8%	279	1.1%	26 174	98.8%	(132)	99.3%	(311.3%)	
Service charges - other	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	1 322	346	26.2%	337	25.5%	684	51.7%	361	55.5%	(6.4%)	
Interest earned - external investments	2 639	609	23.1%	1 348	51.1%	1 957	74.1%	454	49.8%	196.7%	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	5 300	1 478	27.9%	1 694	32.0%	3 172	59.9%	2 320	90.8%	(27.0%)	
Licences and permits	74	6	8.5%	30	40.9%	36	49.5%	31	53.4%	(3.1%)	
Agency services	1 439	345	24.0%	333	23.2%	678	47.1%	113	50.0%	194.2%	
Transfers recognised - operational	116 966	19 875	17.0%	21 150	18.1%	41 025	35.1%	18 033	46.6%	17.3%	
Other own revenue	6 186	2 539	41.0%	2 444	39.5%	4 983	80.6%	2 327	72.1%	5.0%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	439 488	79 267	18.0%	103 078	23.5%	182 344	41.5%	92 490	44.3%	11.4%	
Employee related costs	145 381	32 663	22.5%	38 106	26.2%	70 769	48.7%	34 011	49.0%	12.0%	
Remuneration of councillors	5 032	1 157	23.0%	967	19.2%	2 124	42.2%	1 079	48.3%	(10.8%)	
Debt impairment	15 920	3 980	25.0%	3 980	25.0%	7 960	50.0%	3 755	50.0%	6.0%	
Depreciation and asset impairment	22 821	5 705	25.0%	5 705	25.0%	11 410	50.0%	5 274	50.0%	8.2%	
Finance charge	13 837	-	-	7 371	53.3%	7 371	53.3%	7 012	50.6%	5.1%	
Bulk purchases	79 694	20 057	25.2%	18 363	23.0%	38 420	48.2%	15 681	44.9%	17.1%	
Other Materials	3 237	443	13.7%	965	29.8%	1 408	43.5%	372	25.5%	159.5%	
Contracted services	19 573	3 257	16.6%	5 541	28.3%	8 798	45.0%	5 378	41.7%	3.0%	
Transfers and grants	2 700	954	35.3%	964	35.7%	1 918	71.0%	714	54.7%	34.9%	
Other expenditure	131 213	11 051	8.4%	21 116	16.1%	32 167	24.5%	19 215	36.9%	9.9%	
Loss on disposal of PPE	80	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	7 175	151 377		(40 436)		110 941			(37 761)		
Transfers recognised - capital	27 214	7 238	26.6%	5 105	18.8%	12 343	45.4%	16 675	71.2%	(69.4%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	34 389	158 615		(35 331)		123 283			(21 085)		
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	34 389	158 615		(35 331)		123 283			(21 085)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	34 389	158 615		(35 331)		123 283			(21 085)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	34 389	158 615		(35 331)		123 283			(21 085)		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	464 676	159 966	34.4%	130 821	28.2%	290 787	62.6%	115 568	58.1%	13.2%	
Ratpayers and other	317 896	108 618	34.2%	94 975	29.9%	203 593	64.0%	87 687	63.6%	8.3%	
Government - operating	116 966	37 013	31.6%	25 977	22.2%	62 990	53.9%	27 427	61.9%	(5.3%)	
Government - capital	27 214	13 726	50.4%	8 521	31.3%	22 247	81.7%	-	5.5%	(100.0%)	
Interest	2 600	609	23.4%	1 348	51.8%	1 957	75.3%	454	49.8%	19.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(382 205)	(98 789)	25.8%	(109 776)	28.7%	(208 665)	54.6%	(104 436)	61.0%	5.1%	
Suppliers and employees	(365 668)	(97 834)	26.8%	(101 441)	27.7%	(199 276)	54.5%	(96 709)	61.0%	4.9%	
Finance charges	-	-	-	(7 371)	53.3%	(7 371)	53.3%	(7 012)	61.4%	5.1%	
Transfers and grants	(2 700)	(954)	35.3%	(964)	35.7%	(1 918)	71.0%	(714)	55.8%	34.9%	
Net Cash from/(used) Operating Activities	82 470	61 178	74.2%	21 044	25.5%	82 222	99.7%	11 132	40.2%	89.0%	
Cash Flow from Investing Activities											
Receipts	(350)	-	-	-	-	-	-	349	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(350)	-	-	-	-	-	-	349	-	(100.0%)	
Payments	(44 627)	(5 871)	13.2%	(7 401)	16.6%	(13 272)	29.7%	(19 917)	55.8%	(62.8%)	
Capital assets	(44 627)	(5 871)	13.2%	(7 401)	16.6%	(13 272)	29.7%	(19 917)	55.8%	(62.8%)	
Net Cash from/(used) Investing Activities	(44 977)	(5 871)	13.1%	(7 401)	16.5%	(13 272)	29.5%	(19 569)	84.7%	(62.2%)	
Cash Flow from Financing Activities											
Receipts	10 246	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	246	-	-	-	-	-	-	-	-	-	
Payments	(13 531)	-	-	(5 893)	43.6%	(5 993)	43.3%	(4 092)	39.5%	44.0%	
Repayment of borrowing	(13 531)	-	-	(5 893)	43.6%	(5 993)	43.6%	(4 092)	39.5%	44.0%	
Net Cash from/(used) Financing Activities	(3 285)	-	-	(5 893)	179.4%	(5 893)	179.4%	(4 092)	1 050.4%	44.0%	
Net Increase/(Decrease) in cash held	34 209	55 307	161.7%	7 750	22.7%	63 057	184.3%	(12 528)	(295.6%)	(161.9%)	
Cash/cash equivalents at the year begin:	76 924	54 274	70.6%	109 581	142.5%	54 274	70.6%	20 356	160.0%	438.3%	
Cash/cash equivalents at the year end:	111 133	109 581	98.6%	117 331	105.6%	117 331	105.6%	7 828	28.0%	1 398.9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	3 369	16.5%	1 291	6.3%	712	3.5%	15 005	73.6%	20 377	23.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 702	57.9%	1 341	10.1%	562	4.2%	3 708	27.9%	13 313	15.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 499	21.3%	1 619	6.3%	774	3.0%	17 870	69.4%	25 761	29.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 481	23.9%	1 093	10.5%	640	6.2%	6 178	59.4%	10 392	12.0%	-	-
Receivables from Exchange Transactions - Waste Management	1 689	12.6%	619	4.6%	523	3.9%	10 574	78.9%	13 405	15.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	170	4.9%	99	2.9%	113	3.3%	3 073	88.9%	3 456	4.0%	-	-
Total By Income Source	20 910	24.1%	6 062	7.0%	3 324	3.8%	56 408	65.1%	86 704	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	191	10.2%	110	5.9%	71	3.8%	1 496	80.1%	1 868	2.2%	-	-
Commercial	1 484	34.9%	417	9.8%	219	5.1%	2 134	50.2%	4 253	4.9%	-	-
Households	19 235	23.9%	5 536	6.9%	3 034	3.8%	52 779	65.5%	80 583	92.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 910	24.1%	6 062	7.0%	3 324	3.8%	56 408	65.1%	86 704	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	909	100.0%	-	-	-	-	-	-	909	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	909	100.0%	-	-	-	-	-	-	909	100.0%	

Contact Details

Municipal Manager	Mr Allion Paulse	044 501 3014
Financial Manager	Mr Felix Lotter	044 501 3021

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14			Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	536 766	293 878	54.7%	79 005	14.7%	372 884	69.5%	81 525	66.3%	(3.1%)	
Property rates	159 457	158 807	99.6%	(747)	(5%)	158 060	99.1%	(796)	95.9%	(6.2%)	
Property rates - penalties and collection charges	2 804	710	25.3%	949	33.9%	1 659	59.2%	927	57.7%	2.3%	
Service charges - electricity revenue	194 108	49 042	25.3%	41 352	21.3%	90 394	46.6%	42 478	49.9%	(2.7%)	
Service charges - water revenue	49 227	21 005	42.7%	9 027	18.3%	30 032	61.0%	7 863	60.1%	14.8%	
Service charges - sanitation revenue	11 464	11 229	97.9%	90	.8%	11 319	98.7%	54	98.7%	66.3%	
Service charges - refuse revenue	15 352	15 392	100.3%	(306)	(2.0%)	15 086	98.3%	(182)	100.1%	68.2%	
Service charges - other	2 434	376	15.4%	(1 862)	(76.5%)	(1 486)	(61.0%)	84	18.2%	(2 315.8%)	
Rental of facilities and equipment	5 030	3 162	62.9%	1 076	21.4%	4 238	84.3%	1 063	41.2%	1.2%	
Interest earned - external investments	2 346	824	35.1%	1 027	43.8%	1 851	78.9%	1 106	19.8%	(7.1%)	
Interest earned - outstanding debtors	3 250	921	28.3%	1 229	37.8%	2 150	66.2%	943	51.5%	30.2%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	15 111	4 079	27.0%	4 453	29.5%	8 532	56.5%	2 947	51.6%	51.1%	
Licences and permits	1 998	412	20.6%	366	18.3%	778	39.0%	371	41.4%	(2.9%)	
Agency services	1 800	616	34.2%	590	32.8%	1 206	67.0%	580	63.9%	1.7%	
Transfers recognised - operational	68 844	26 272	38.2%	19 400	28.2%	45 672	66.3%	21 887	52.0%	(14.3%)	
Other own revenue	3 291	1 030	31.3%	2 057	62.5%	3 087	93.8%	2 192	89.6%	(6.2%)	
Gains on disposal of PPE	250	1	4%	304	121.5%	305	122.0%	1	1.4%	26 598.1%	
Operating Expenditure	540 748	128 496	23.8%	127 002	23.5%	255 498	47.2%	125 331	46.0%	1.3%	
Employee related costs	173 706	39 549	22.8%	47 491	27.3%	87 040	50.1%	43 172	49.8%	10.0%	
Remuneration of councillors	6 665	1 580	23.7%	1 580	23.7%	3 160	47.4%	1 482	46.7%	6.6%	
Debt impairment	25 196	6 296	25.0%	6 296	25.0%	12 593	50.0%	7 111	50.0%	(11.5%)	
Depreciation and asset impairment	28 199	7 051	25.0%	7 050	25.0%	14 101	50.0%	5 914	50.0%	19.2%	
Finance charges	18 500	-	-	6 302	34.1%	6 302	34.1%	5 507	41.1%	14.4%	
Bulk purchases	137 236	32 288	23.5%	26 688	19.4%	58 976	43.0%	25 239	45.2%	5.7%	
Other Materials	16 943	2 139	12.7%	3 181	18.9%	5 320	31.6%	2 867	30.5%	11.0%	
Contracted services	22 941	2 580	11.2%	5 502	24.0%	8 083	35.2%	4 444	34.9%	23.8%	
Transfers and grants	5 514	1 488	27.0%	1 166	21.1%	2 654	48.1%	1 651	53.4%	(29.4%)	
Other expenditure	105 949	35 524	33.5%	21 746	20.5%	57 269	54.1%	27 945	44.4%	(22.2%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(3 981)	165 382	(47 997)			117 386		(43 806)			
Transfers recognised - capital	39 484	10 573	26.8%	5 224	13.2%	15 797	40.0%	11 301	47.1%	(53.8%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	35 503	175 955		(42 772)		133 183			(32 505)		
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	35 503	175 955		(42 772)		133 183			(32 505)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	35 503	175 955		(42 772)		133 183			(32 505)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	35 503	175 955		(42 772)		133 183			(32 505)		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	540 922	195 105	36.1%	161 687	29.9%	356 793	66.0%	146 147	62.2%	10.6%	
Ratemakers and other	427 438	152 660	35.7%	128 105	30.0%	280 765	65.7%	114 465	64.3%	11.9%	
Government - operating	68 844	26 796	38.9%	21 360	31.0%	48 156	69.9%	18 402	61.5%	16.1%	
Government - capital	39 484	14 825	37.5%	11 195	28.4%	26 020	65.9%	12 175	54.9%	(8.0%)	
Interest	5 155	824	16.0%	1 027	19.9%	1 851	35.9%	1 106	15.3%	(7.1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(473 073)	(161 120)	34.1%	(130 577)	27.6%	(291 697)	61.7%	(131 329)	60.6%	(6.6%)	
Suppliers and employees	(449 261)	(157 821)	35.1%	(124 924)	27.8%	(282 745)	62.9%	(124 170)	61.1%	.6%	
Finance charges	(18 297)	(1 815)	9.9%	(4 487)	24.5%	(6 302)	34.4%	(5 507)	50.3%	(18.5%)	
Transfers and grants	(5 514)	(1 484)	26.9%	(1 166)	21.1%	(2 650)	48.1%	(1 651)	53.4%	(29.9%)	
Net Cash from/(used) Operating Activities	67 849	33 985	50.1%	31 110	45.9%	65 095	95.9%	14 819	71.5%	109.9%	
Cash Flow from Investing Activities											
Receipts	(1 450)	286	(19.7%)	579	(39.9%)	865	(59.6%)	249	(27.8%)	132.0%	
Proceeds on disposal of PPE	250	6	2.4%	311	124.4%	317	126.8%	86	45.7%	263.2%	
Decrease in non-current debtors	-	280	-	251	-	530	-	164	-	52.9%	
Decrease in other non-current receivables	115	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(1 815)	-	-	17	(1.0%)	17	(1.0%)	-	-	(100.0%)	
Payments	(70 174)	(12 957)	18.5%	(10 627)	15.1%	(23 583)	33.6%	(18 549)	41.6%	(42.7%)	
Capital assets	(70 174)	(12 957)	18.5%	(10 627)	15.1%	(23 583)	33.6%	(18 549)	41.6%	(42.7%)	
Net Cash from/(used) Investing Activities	(71 624)	(12 671)	17.7%	(10 048)	14.0%	(22 119)	31.7%	(18 300)	39.7%	(45.1%)	
Cash Flow from Financing Activities											
Receipts	16 891	35 812	212.0%	4 683	27.7%	40 496	239.7%	197	2.7%	2 281.1%	
Short term loans	-	21 400	-	4 548	-	25 948	-	-	-	(100.0%)	
Borrowing long term/refinancing	16 057	14 157	88.2%	-	-	14 157	88.2%	-	-	-	
Increase (decrease) in consumer deposits	834	255	30.6%	135	16.2%	391	46.8%	197	32.4%	(31.2%)	
Payments	(16 132)	(1 210)	7.5%	(6 207)	38.5%	(7 417)	46.0%	(7 937)	51.3%	(21.8%)	
Repayment of borrowing	(16 132)	(1 210)	7.5%	(6 207)	38.5%	(7 417)	46.0%	(7 937)	51.3%	(21.8%)	
Net Cash from/(used) Financing Activities	759	34 602	4 556.2%	(1 524)	(200.6%)	33 079	4 355.6%	(7 741)	153.5%	(80.3%)	
Net Increase/(Decrease) in cash held	(3 015)	55 917	(1 854.3%)	19 539	(648.0%)	75 456	(2 502.3%)	(11 222)	(366.3%)	(274.1%)	
Cash/lcash equivalents at the year begin:	30 566	17 303	56.6%	73 220	239.5%	17 303	56.6%	73 888	97.2%	(9%)	
Cash/lcash equivalents at the year end:	27 551	73 220	265.8%	92 759	336.7%	92 759	336.7%	62 666	145.9%	48.0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	4 182	17.2%	1 568	6.5%	918	3.8%	17 602	72.5%	24 270	22.2%	29	.1%
Trade and Other Receivables from Exchange Transactions - Electricity	9 907	53.6%	2 705	14.6%	970	5.3%	4 892	26.5%	18 474	16.9%	21	.1%
Receivables from Non-exchange Transactions - Property Rates	7 522	15.6%	2 259	4.7%	917	1.9%	37 381	77.7%	48 080	44.0%	42	.1%
Receivables from Exchange Transactions - Waste Water Management	682	7.6%	278	3.1%	165	1.8%	7 882	87.5%	9 007	8.2%	26	.3%
Receivables from Exchange Transactions - Waste Management	960	9.8%	351	3.6%	198	2.0%	8 264	84.6%	9 772	8.9%	857	8.8%
Receivables from Exchange Transactions - Property Rental Debtors	251	5.1%	215	4.4%	103	2.1%	4 310	88.3%	4 880	4.5%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	(9 248)	179.9%	136	(2.6%)	38	(.7%)	3 935	(76.6%)	(5 139)	(4.7%)	-	-
Total By Income Source	14 257	13.0%	7 511	6.9%	3 310	3.0%	84 266	77.1%	109 344	100.0%	974	.9%
Debtors Age Analysis By Customer Group												
Organs of State	310	6.8%	183	4.0%	77	1.7%	3 958	87.4%	4 527	4.1%	-	-
Commercial	7 422	30.8%	2 574	10.7%	866	3.6%	13 200	54.9%	24 062	22.0%	-	-
Households	5 456	7.3%	4 448	6.0%	2 230	3.0%	62 578	83.8%	74 712	68.3%	974	1.3%
Other	1 069	17.7%	307	5.1%	137	2.3%	4 530	75.0%	6 043	5.5%	-	-
Total By Customer Group	14 257	13.0%	7 511	6.9%	3 310	3.0%	84 266	77.1%	109 344	100.0%	974	.9%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 060	100.0%	-	-	-	-	-	-	1 060	100.0%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	1 060	100.0%	-	-	-	-	-	-	1 060	100.0%	

Contact Details

Municipal Manager	Ms Lauren Waring	044 302 6590
Financial Manager	G S Easton	044 302 6389

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)

Part1: Operating Revenue and Expenditure

	R thousands	2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure											
Operating Revenue	308 817	64 180	20.8%	81 247	26.3%	145 427	47.1%	55 311	68.2%	46.9%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - other	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	2 357	393	16.7%	(1 010)	(42.8%)	(616)	(26.2%)	258	44.0%	(491.4%)	
Interest earned - external investments	4 500	1 352	30.1%	1 623	36.1%	2 975	66.1%	695	95.6%	133.4%	
Interest earned - outstanding debtors	-	245	-	268	-	513	-	-	-	(100.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	-	
Agency services	12 671	3 029	23.9%	3 029	23.9%	6 059	47.8%	4 140	51.2%	(26.6%)	
Transfers recognised - operational	170 060	55 743	32.8%	73 370	43.1%	129 114	75.9%	43 523	75.5%	68.6%	
Other own revenue	119 229	3 417	2.9%	3 966	3.3%	7 383	6.2%	6 695	56.6%	(40.0%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	306 313	30 554	10.0%	39 157	12.8%	69 711	22.8%	36 781	37.6%	6.5%	
Employee related costs	155 035	21 379	13.8%	25 209	16.3%	46 588	30.0%	23 900	48.1%	5.5%	
Remuneration of councillors	7 705	1 786	23.2%	1 761	22.9%	3 547	46.0%	1 682	48.2%	4.7%	
Debt impairment	800	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	8 322	691	8.3%	1 015	12.2%	1 705	20.5%	-	-	(100.0%)	
Finance charges	530	80	15.2%	-	-	80	15.2%	-	-	21.0%	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	9 826	2 396	24.4%	1 252	12.7%	3 648	37.1%	2 289	36.6%	(45.3%)	
Transfers and grants	4 084	534	13.1%	445	10.9%	980	24.0%	950	41.1%	(53.1%)	
Other expenditure	120 011	3 688	3.1%	9 476	7.9%	13 163	11.0%	7 959	24.0%	19.1%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2 504	33 626		42 090		75 716		18 531			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	2 504	33 626		42 090		75 716		18 531			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	2 504	33 626		42 090		75 716		18 531			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 504	33 626		42 090		75 716		18 531			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 504	33 626		42 090		75 716		18 531			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	299 998	64 180	21.4%	122 669	40.9%	186 848	62.3%	55 311	71.3%	121.8%	
Ratpayers and other	125 438	6 918	5.5%	47 506	37.9%	54 425	43.4%	11 093	51.8%	328.2%	
Government - operating	170 060	55 664	32.7%	73 272	43.1%	128 936	75.8%	43 523	75.8%	68.4%	
Government - capital	-	-	-	-	-	-	-	-	-	-	
Interest	4 500	1 597	35.5%	1 891	42.0%	3 488	77.5%	695	95.5%	171.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(290 976)	(160 483)	55.2%	(262 576)	90.2%	(423 059)	145.4%	(139 191)	230.9%	88.6%	
Suppliers and employees	(286 364)	(159 868)	55.8%	(262 131)	91.5%	(421 999)	147.4%	(138 142)	237.2%	89.8%	
Finance charges	(528)	(80)	15.2%	-	-	(80)	15.2%	-	12.5%	-	
Transfers and grants	(4 084)	(534)	13.1%	(445)	10.9%	(980)	24.0%	(1 048)	43.7%	(57.5%)	
Net Cash from/(used) Operating Activities	9 022	(96 303)	(1 067.4%)	(139 907)	(1 550.7%)	(236 211)	(2 618.2%)	(83 880)	(1 274.1%)	66.8%	
Cash Flow from Investing Activities											
Receipts	2 532	100 683	3 976.4%	273 260	10 792.3%	373 943	14 768.7%	50 216	2 836.7%	444.2%	
Proceeds on disposal of PPE	-	-	-	59	-	59	-	-	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	2 532	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	100 683	-	273 202	-	373 884	-	50 216	-	444.1%	
Payments	(8 300)	(10)	.1%	(91)	1.1%	(101)	1.2%	(96)	-	(4.9%)	
Capital assets	(8 300)	(10)	.1%	(91)	1.1%	(101)	1.2%	(96)	-	(4.9%)	
Net Cash from/(used) Investing Activities	(5 768)	100 673	(1 745.4%)	273 169	(4 735.9%)	373 842	(6 481.3%)	50 120	2 835.4%	445.0%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(650)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(650)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(650)	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	2 604	4 370	167.8%	133 262	5 117.6%	137 632	5 285.4%	(33 759)	(4.4%)	(494.7%)	
Cash/cash equivalents at the year begin:	94 582	14 487	15.3%	18 857	19.9%	14 487	15.3%	85 559	72.5%	(78.0%)	
Cash/cash equivalents at the year end:	97 186	18 857	19.4%	152 119	156.5%	152 119	156.5%	51 800	52.4%	193.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	387	4.7%	461	5.6%	323	3.9%	7 024	85.7%	8 196	74.9%	-	-
Total By Income Source	424	3.9%	480	4.4%	425	3.9%	9 614	87.9%	10 943	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	75	5.7%	47	3.6%	89	6.8%	1 098	83.9%	1 309	12.0%	-	-
Other	349	3.6%	433	4.5%	337	3.5%	8 516	88.4%	9 635	88.0%	-	-
Total By Customer Group	424	3.9%	480	4.4%	425	3.9%	9 614	87.9%	10 943	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 188	100.0%	-	-	-	-	-	-	1 188	38.4%	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 164	100.0%	-	-	-	-	-	-	1 164	37.7%	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	739	100.0%	-	-	-	-	-	-	739	23.9%	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	3 091	100.0%	-	-	-	-	-	-	3 091	100.0%	

Contact Details

Municipal Manager	Mr Godfrey Louw	044 803 1445
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)

Part1: Operating Revenue and Expenditure

Part V: Operating Revenue and Expenditure	2014/15							2013/14			Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	40 932	16 142	39.4%	10 497	25.6%	26 638	65.1%	8 678	57.8%	20.9%	
Property rates	2 875	2 874	100.0%	(101)	(3.5%)	2 773	96.5%	2	119.8%	(6 435.9%)	
Property rates - penalties and collection charges	63	53	84.2%	65	103.1%	119	187.2%	41	86.0%	60.0%	
Service charges - electricity revenue	10 346	2 536	24.5%	2 246	21.7%	4 781	46.2%	2 104	49.3%	6.7%	
Service charges - water revenue	2 059	586	28.5%	603	29.3%	1 189	57.7%	450	53.1%	33.9%	
Service charges - sanitation revenue	2 121	569	26.8%	452	21.3%	1 021	48.1%	405	43.1%	11.5%	
Service charges - refuse revenue	1 823	461	25.3%	465	25.5%	926	50.8%	409	49.1%	13.6%	
Service charges - other	88	52	58.9%	12	13.7%	64	72.7%	20	88.7%	(39.1%)	
Rental of facilities and equipment	881	248	28.1%	302	34.3%	550	62.4%	316	65.8%	(4.3%)	
Interest earned - external investments	493	92	18.7%	116	23.6%	209	42.4%	62	23.6%	88.3%	
Interest earned - outstanding debtors	167	88	52.7%	53	31.6%	141	84.3%	104	102.1%	(49.3%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	3 305	1 217	36.8%	1 464	44.3%	2 681	81.1%	848	97.3%	72.7%	
Licences and permits	363	298	82.3%	225	62.0%	523	144.3%	235	200.9%	(4.2%)	
Agency services	100	-	-	11	10.9%	11	10.9%	-	-	(100.0%)	
Transfers recognised - operational	15 656	6 862	43.8%	4 514	28.8%	11 376	72.7%	3 655	52.6%	23.5%	
Other own revenue	592	205	34.7%	70	11.8%	275	46.5%	28	18.5%	149.7%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	50 953	12 107	23.8%	13 596	26.7%	25 704	50.4%	13 196	49.8%	3.0%	
Employee related costs	13 790	2 729	19.8%	3 348	24.3%	6 077	44.1%	3 024	43.0%	10.7%	
Remuneration of councillors	2 236	546	23.4%	546	23.4%	1 092	46.7%	520	49.3%	5.0%	
Debt impairment	201	33	16.5%	(14)	(7.0%)	19	9.5%	-	-	(100.0%)	
Depreciation and asset impairment	12 160	1 910	15.7%	1 386	11.4%	3 296	27.1%	2 803	56.5%	(50.6%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	6 523	2 167	33.2%	1 476	22.6%	3 643	55.8%	2 110	61.6%	(30.1%)	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	2 887	624	21.6%	792	27.4%	1 416	49.1%	668	49.4%	18.4%	
Transfers and grants	4 215	1 270	30.1%	1 030	24.4%	2 301	54.6%	1 048	46.3%	(1.7%)	
Other expenditure	8 842	2 818	31.9%	5 033	56.9%	7 851	88.6%	3 023	47.8%	66.5%	
Loss on disposal of PPE	-	10	-	-	-	10	-	-	-	-	
Surplus/(Deficit)	(10 020)	4 034	(3 099)			935		(4 518)			
Transfers recognised - capital	11 893	327	2.7%	6 136	51.6%	6 463	54.3%	3 673	56.6%	67.1%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 873	4 361		3 037		7 398		(845)			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	1 873	4 361		3 037		7 398		(845)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 873	4 361		3 037		7 398		(845)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 873	4 361		3 037		7 398		(845)			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	51 113	23 728	46.4%	18 108	35.4%	41 836	81.8%	14 442	67.0%	25.4%	
Ratpayers and other	22 905	18 088	79.0%	(2 419)	(10.6%)	15 668	68.4%	10 449	95.4%	(123.2%)	
Government - operating	15 656	5 460	34.9%	11 463	73.2%	16 923	108.1%	3 819	54.1%	200.1%	
Government - capital	11 893	-	-	8 895	74.8%	8 895	74.8%	-	36.3%	(100.0%)	
Interest	660	180	27.3%	169	25.7%	350	53.0%	174	45.9%	(2.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(38 158)	(10 737)	28.1%	(12 358)	32.4%	(23 960)	60.5%	(10 935)	59.8%	13.0%	
Suppliers and employees	(37 625)	(10 039)	26.7%	(11 551)	30.7%	(21 591)	57.4%	(10 193)	59.4%	13.3%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(533)	(698)	131.0%	(807)	151.4%	(1 505)	282.4%	(742)	68.8%	8.7%	
Net Cash from/(used) Operating Activities	12 955	12 991	100.3%	5 750	44.4%	18 741	144.7%	3 507	85.4%	63.9%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(12 542)	100.5%	(2 190)	42.7%	408.5%	
Capital assets	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(12 542)	100.5%	(2 190)	42.7%	408.5%	
Net Cash from/(used) Investing Activities	(12 484)	(1 405)	11.3%	(11 137)	89.2%	(12 542)	100.5%	(2 190)	42.7%	408.5%	
Cash Flow from Financing Activities											
Receipts	-	11	-	19	-	30	-	7	-	186.6%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	11	-	19	-	30	-	7	-	186.6%	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	11	-	19	-	30	-	7	-	186.6%	
Net Increase/(Decrease) in cash held	471	11 597	2 459.9%	(5 368)	(1 138.6%)	6 229	1 321.3%	1 324	404.1%	(505.4%)	
Cash/cash equivalents at the year begin:	7 972	8 054	101.0%	19 651	246.5%	8 054	101.0%	13 140	-	49.6%	
Cash/cash equivalents at the year end:	8 444	19 651	232.7%	14 284	169.2%	14 284	169.2%	14 464	898.6%	(1.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	159	18.3%	33	3.7%	47	5.4%	630	72.5%	869	12.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	561	67.0%	18	2.1%	29	3.4%	230	27.4%	838	11.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	630	21.3%	23	.8%	630	21.3%	1 670	56.5%	2 953	41.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	143	16.6%	32	3.7%	53	6.1%	635	73.6%	863	12.0%	-	-
Receivables from Exchange Transactions - Waste Management	128	22.2%	21	3.7%	20	3.4%	409	70.7%	578	8.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	13.3%	22	5.1%	18	4.2%	333	77.4%	430	6.0%	-	-
Interest on Arrear Debtor Accounts	645	100.0%	-	-	-	-	-	-	645	9.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13)	(70.0%)	5	24.2%	2	9.9%	26	135.9%	19	.3%	-	-
Total By Income Source	2 311	32.1%	153	2.1%	799	11.1%	3 932	54.7%	7 195	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	138	12.4%	13	1.1%	341	30.4%	629	56.1%	1 121	15.6%	-	-
Commercial	570	91.3%	11	1.7%	9	1.5%	34	5.5%	624	8.7%	-	-
Households	1 552	29.0%	123	2.3%	445	8.3%	3 237	60.4%	5 357	74.4%	-	-
Other	51	54.3%	6	6.8%	5	5.0%	32	33.9%	94	1.3%	-	-
Total By Customer Group	2 311	32.1%	153	2.1%	799	11.1%	3 932	54.7%	7 195	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Pieter Williams	023 551 1019
Financial Manager	Mrs A S Groenewald	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Operating Revenue and Expenditure													
Operating Revenue	52 368	13 412	25.6%		26 478	50.6%	39 890	76.2%	10 197	41.2%	159.7%		
Property rates	2 419	1 094	45.2%		451	18.6%	1 545	63.9%	400	58.6%	12.7%		
Property rates - penalties and collection charges	-	-	-		-	-	-	-	-	-	-		
Service charges - electricity revenue	10 276	2 668	26.0%		2 528	24.6%	5 197	50.6%	2 216	42.9%	14.1%		
Service charges - water revenue	2 679	558	20.8%		714	26.7%	1 272	47.5%	652	44.2%	9.4%		
Service charges - sanitation revenue	1 641	577	35.1%		574	35.0%	1 150	70.1%	415	45.5%	38.1%		
Service charges - refuse revenue	974	370	38.0%		289	29.6%	659	67.6%	234	59.2%	23.6%		
Service charges - other	-	-	-		-	-	-	-	-	-	-		
Rental of facilities and equipment	327	101	31.0%		60	18.5%	162	49.5%	57	50.5%	6.1%		
Interest earned - external investments	360	241	67.1%		193	53.6%	434	120.7%	83	62.7%	133.7%		
Interest earned - outstanding debtors	500	159	31.8%		112	22.5%	271	54.3%	140	53.9%	(19.7%)		
Dividends received	-	-	-		-	-	-	-	-	-	-		
Fines	2 683	1 192	44.4%		798	29.7%	1 990	74.2%	150	7.3%	432.7%		
Licences and permits	1 200	353	29.4%		304	25.4%	658	54.8%	361	65.2%	(15.6%)		
Agency services	-	-	-		-	-	-	-	-	-	-		
Transfers recognised - operational	29 093	6 012	20.7%		20 416	70.2%	26 428	90.8%	5 449	42.2%	274.7%		
Other own revenue	215	86	39.8%		38	17.5%	123	57.3%	17	3.8%	124.3%		
Gains on disposal of PPE	-	-	-		-	-	-	-	24	-	(100.0%)		
Operating Expenditure	52 365	11 480	21.9%		12 352	23.6%	23 832	45.5%	11 555	39.8%	6.9%		
Employee related costs	13 144	2 747	20.9%		3 352	25.5%	6 099	46.4%	3 296	49.0%	1.7%		
Remuneration of councillors	2 450	571	23.3%		574	23.4%	1 146	46.8%	549	47.5%	4.7%		
Debt impairment	2 100	525	25.0%		526	25.0%	1 051	50.0%	533	41.7%	(1.4%)		
Depreciation and asset impairment	1 705	426	25.0%		426	25.0%	852	50.0%	211	99.0%	102.0%		
Finance charges	337	-	-		-	-	-	-	-	-	-		
Bulk purchases	9 000	1 760	19.6%		2 124	23.6%	3 884	43.2%	2 267	44.4%	(6.3%)		
Other Materials	-	-	-		-	-	-	-	-	-	-		
Contracted services	-	-	-		-	-	-	-	-	-	-		
Transfers and grants	-	-	-		-	-	-	-	-	-	-		
Other expenditure	23 629	5 450	23.1%		5 350	22.6%	10 799	45.7%	4 699	31.1%	13.8%		
Loss on disposal of PPE	-	-	-		-	-	-	-	-	-	-		
Surplus/(Deficit)	2	1 932			14 126		16 058		(1 358)				
Transfers recognised - capital	17 008	6 358	37.4%		36 357	213.8%	42 715	251.1%	251	1.4%	14 400.2%		
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-		
Contributed assets	-	-	-		-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	17 010	8 291			50 482		58 773		(1 107)				
Taxation	-	-	-		-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	17 010	8 291			50 482		58 773		(1 107)				
Attributable to minorities	-	-	-		-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	17 010	8 291			50 482		58 773		(1 107)				
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	17 010	8 291			50 482		58 773		(1 107)				

Part 2: Capital Revenue and Expenditure

R thousands		2014/15						2013/14			Q2 of 2013/14 to Q2 of 2014/15		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Capital Revenue and Expenditure													
Source of Finance	17 008	7 653	45.0%		33 694	198.1%	41 346	243.1%	1 403	9.7%	2 301.2%		
National Government	7 008	7 653	109.2%		5 449	77.8%	13 102	187.0%	1 403	22.5%	288.3%		
Provincial Government	10 000	-	-		28 244	282.4%	28 244	282.4%	-	-	(100.0%)		
District Municipality	-	-	-		-	-	-	-	-	-	-		
Other transfers and grants	-	-	-		-	-	-	-	-	-	-		
Transfers recognised - capital	17 008	7 653	45.0%		33 694	198.1%	41 346	243.1%	1 403	9.7%	2 301.2%		
Borrowing	-	-	-		-	-	-	-	-	-	-		
Internally generated funds	-	-	-		-	-	-	-	-	-	-		
Public contributions and donations	-	-	-		-	-	-	-	-	-	-		
Capital Expenditure Standard Classification	17 008	7 653	45.0%		33 694	198.1%	41 346	243.1%	1 403	9.7%	2 301.2%		
Governance and Administration	-	-	-		-	-	-	-	35	-	(100.0%)		
Executive & Council	-	-	-		-	-	-	-	-	-	-		
Budget & Treasury Office	-	-	-		-	-	-	-	-	-	-		
Corporate Services	-	-	-		-	-	-	-	35	-	(100.0%)		
Community and Public Safety	12 214	-	-		28 502	233.4%	28 502	233.4%	-	.5%	(100.0%)		
Community & Social Services	-	-	-		-	-	-	-	-	-	-		
Sport And Recreation	2 214	-	-		258	11.6%	258	11.6%	-	-	(100.0%)		
Public Safety	-	-	-		-	-	-	-	-	-	-		
Housing	10 000	-	-		28 244	282.4%	28 244	282.4%	-	-	(100.0%)		
Health	-	-	-		-	-	-	-	-	-	-		
Economic and Environmental Services	1 650	5 400	327.3%		-	-	5 400	327.3%	317	19.7%	(100.0%)		
Planning and Development	-	5 400	-		-	-	5 400	-	-	-	-		
Road Transport	1 650	-	-		-	-	-	-	317	19.7%	(100.0%)		
Environmental Protection	-	-	-		-	-	-	-	-	-	-		
Trading Services	3 144	2 253	71.6%		5 192	165.1%	7 444	236.8%	1 051	26.3%	393.9%		
Electricity	-	-	-		-	-	-	-	-	-	-		
Water	2 944	2 245	76.3%		4 156	141.1%	6 401	217.4%	676	37.3%	514.8%		
Waste Water Management	150	-	-		1 036	690.4%	1 036	690.4%	309	12.5%	235.0%		
Waste Management	50	7	14.7%		-	-	7	14.7%	66	-	(100.0%)		
Other	-	-	-		-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	65 916	37 433	56.8%	32 180	48.8%	69 613	105.6%	13 184	37.2%	144.1%	
Ratpayers and other	19 455	13 050	67.1%	7 228	37.2%	20 278	104.2%	8 719	59.8%	(17.1%)	
Government - operating	29 093	8 638	29.7%	9 677	33.3%	18 315	63.0%	4 457	31.8%	117.1%	
Government - capital	17 008	15 724	92.4%	15 082	88.7%	30 806	181.1%	-	-	(100.0%)	
Interest	360	21	5.9%	193	53.6%	214	59.5%	8	3.6%	2 334.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(46 854)	(19 762)	42.2%	(11 602)	24.8%	(31 364)	66.9%	(11 814)	50.5%	(1.8%)	
Suppliers and employees	(46 517)	(19 762)	42.5%	(11 602)	24.9%	(31 364)	67.4%	(11 814)	50.7%	(1.8%)	
Finance charges	(337)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	19 061	17 671	92.7%	20 578	108.0%	38 250	200.7%	1 371	6.9%	1 401.5%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	14 384	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	14 384	-	(100.0%)	
Payments	(17 008)	(8 160)	48.0%	(23 887)	140.4%	(32 046)	188.4%	(1 403)	9.7%	1 602.3%	
Capital assets	(17 008)	(8 160)	48.0%	(23 887)	140.4%	(32 046)	188.4%	(1 403)	9.7%	1 602.3%	
Net Cash from/(used) Investing Activities	(17 008)	(8 160)	48.0%	(23 887)	140.4%	(32 046)	188.4%	12 980	(76.2%)	(284.0%)	
Cash Flow from Financing Activities											
Receipts	22	2	11.0%	8	38.1%	11	49.1%	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	22	2	11.0%	8	38.1%	11	49.1%	-	-	(100.0%)	
Payments	(61)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(61)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(39)	2	(6.1%)	8	(21.2%)	11	(27.3%)	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	2 014	9 514	472.4%	(3 300)	(163.8%)	6 214	308.5%	14 351	712.4%	(123.0%)	
Cash/cash equivalents at the year begin:	3 241	3 241	100.0%	12 756	393.5%	3 241	100.0%	681	-	1 774.4%	
Cash/cash equivalents at the year end:	5 256	12 756	242.7%	9 455	179.9%	9 455	179.9%	15 031	250.9%	(37.1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	231	7.2%	200	6.3%	166	5.2%	2 593	81.3%	3 190	32.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	448	32.8%	284	20.8%	115	8.4%	516	37.9%	1 363	13.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	(242)	(53.0%)	41	8.9%	21	4.5%	638	139.6%	457	4.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	158	7.3%	166	7.6%	122	5.6%	1 734	79.5%	2 181	21.9%	-	-
Receivables from Exchange Transactions - Waste Management	73	4.5%	93	5.7%	79	4.8%	1 392	85.0%	1 637	16.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	14.9%	5	6.8%	5	6.6%	51	71.8%	71	.7%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	898	100.0%	898	9.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	135	97.4%	139	1.4%	-	-
Other	0	2%	3	2.4%	-	-	-	-	-	-	-	-
Total By Income Source	678	6.8%	792	8.0%	507	5.1%	7 958	80.1%	9 935	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	59	10.6%	177	31.8%	39	7.0%	282	50.7%	557	5.6%	-	-
Commercial	12	3.2%	42	11.2%	21	5.6%	300	80.0%	375	3.8%	-	-
Households	656	7.3%	566	6.3%	450	5.0%	7 261	81.3%	8 933	89.9%	-	-
Other	(49)	(69.9%)	8	11.3%	(3)	(4.4%)	114	163.0%	70	.7%	-	-
Total By Customer Group	678	6.8%	792	8.0%	507	5.1%	7 958	80.1%	9 935	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	542	100.0%	-	-	-	-	-	-	542	5.4%	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	684	100.0%	-	-	-	-	-	-	684	6.8%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	8 781	100.0%	-	-	-	-	-	-	8 781	87.8%	
Total	10 006	100.0%	-	-	-	-	-	-	10 006	100.0%	

Contact Details

Municipal Manager	Mr Heinrich Mettler (Acting)	023 541 1320
Financial Manager	J J van der Westhuizen	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands			2014/15					2013/14			Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Operating Revenue and Expenditure												
Operating Revenue	232 295	71 641	30.8%	45 851	19.7%	117 492	50.6%	48 338	60.8%	(5.1%)		
Property rates	24 364	24 500	100.6%	(6)	-	24 494	100.5%	(91)	96.1%	(93.0%)		
Property rates - penalties and collection charges	620	99	15.9%	144	23.2%	242	39.1%	134	35.8%	7.4%		
Service charges - electricity revenue	67 167	14 959	22.3%	15 891	23.7%	30 850	45.9%	14 596	50.6%	8.9%		
Service charges - water revenue	12 695	2 072	16.3%	3 676	29.0%	5 747	45.3%	3 159	42.6%	16.4%		
Service charges - sanitation revenue	11 670	3 905	33.5%	2 525	21.6%	6 430	55.1%	2 385	55.9%	5.9%		
Service charges - refuse revenue	5 960	1 735	29.1%	1 398	23.5%	3 133	52.6%	1 303	53.8%	7.3%		
Service charges - other	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	845	262	31.0%	257	30.4%	519	61.4%	240	53.3%	7.1%		
Interest earned - external investments	1 060	199	18.7%	520	49.0%	718	67.8%	365	35.0%	42.5%		
Interest earned - outstanding debtors	1 716	566	33.0%	479	27.9%	1 044	60.9%	403	57.5%	18.8%		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	16 120	1 409	8.7%	1 414	8.8%	2 823	17.5%	2 363	45.7%	(42.2%)		
Licences and permits	648	117	18.1%	94	14.5%	212	32.6%	111	35.5%	(14.8%)		
Agency services	520	171	32.9%	132	25.4%	303	58.3%	132	56.4%	(11%)		
Transfers recognised - operational	83 796	20 814	24.8%	17 444	20.8%	38 257	45.7%	21 894	63.1%	(20.3%)		
Other own revenue	5 114	833	16.3%	1 885	36.9%	2 718	53.2%	1 266	193.1%	48.9%		
Gains on disposal of PPE	-	-	-	-	-	-	-	79	10 946.8%	(100.0%)		
Operating Expenditure	245 644	48 070	19.6%	58 693	23.9%	106 763	43.5%	59 133	51.1%	(7.7%)		
Employee related costs	74 295	16 609	22.4%	19 792	26.6%	36 401	49.0%	18 571	50.1%	6.6%		
Remuneration of councillors	4 449	997	22.4%	1 028	23.1%	2 025	45.5%	866	42.5%	18.6%		
Debt impairment	3 000	750	25.0%	750	25.0%	1 500	50.0%	650	50.0%	15.4%		
Depreciation and asset impairment	15 081	3 770	25.0%	3 770	25.0%	7 540	50.0%	3 554	50.0%	6.1%		
Finance charges	1 940	183	9.4%	712	36.7%	895	46.1%	726	59.4%	(1.9%)		
Bulk purchases	53 844	11 262	20.9%	10 960	20.4%	22 221	41.3%	9 791	42.5%	11.9%		
Other Materials	21 053	1 843	8.8%	4 875	23.2%	6 718	31.9%	3 016	38.9%	61.7%		
Contracted services	7 907	925	11.7%	1 559	19.7%	2 484	31.4%	1 576	47.2%	(1.1%)		
Transfers and grants	60	14	23.2%	-	-	14	23.2%	-	-	-		
Other expenditure	64 016	11 717	18.5%	15 248	23.8%	26 964	42.1%	20 383	67.3%	(25.2%)		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(13 349)	23 571		(12 841)		10 729		(10 794)				
Transfers recognised - capital	22 668	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	9 519	23 571		(12 841)		10 729		(10 794)				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	9 519	23 571		(12 841)		10 729		(10 794)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	9 519	23 571		(12 841)		10 729		(10 794)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	9 519	23 571		(12 841)		10 729		(10 794)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	251 580	82 641	32.8%	79 584	31.6%	162 225	64.5%	63 262	60.2%	25.8%	
Ratpayers and other	141 970	36 116	25.4%	33 375	23.5%	69 491	48.9%	32 853	56.3%	1.6%	
Government - operating	83 796	35 242	42.1%	40 673	48.5%	75 915	90.6%	23 433	61.9%	73.6%	
Government - capital	23 038	10 531	45.7%	5 043	21.9%	15 574	67.6%	6 334	76.7%	(20.4%)	
Interest	2 776	752	27.1%	493	17.7%	1 244	44.8%	641	44.1%	(23.2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(221 295)	(43 555)	19.7%	(54 134)	24.5%	(97 689)	44.1%	(54 932)	51.1%	(1.5%)	
Suppliers and employees	(219 295)	(43 352)	19.8%	(53 461)	24.4%	(96 813)	44.1%	(54 241)	51.1%	(1.4%)	
Finance charges	(1 940)	(188)	9.7%	(673)	34.7%	(861)	44.4%	(691)	54.8%	(2.5%)	
Transfers and grants	(60)	(14)	23.2%	-	-	(14)	23.2%	-	-	-	
Net Cash from/(used) Operating Activities	30 285	39 086	129.1%	25 450	84.0%	64 536	213.1%	8 330	128.0%	205.5%	
Cash Flow from Investing Activities											
Receipts	472	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	472	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(29 286)	(3 177)	10.8%	(12 287)	42.0%	(15 464)	52.8%	(5 225)	50.9%	135.1%	
Capital assets	(29 286)	(3 177)	10.8%	(12 287)	42.0%	(15 464)	52.8%	(5 225)	50.9%	135.1%	
Net Cash from/(used) Investing Activities	(28 815)	(3 177)	11.0%	(12 287)	42.6%	(15 464)	53.7%	(5 225)	52.3%	135.1%	
Cash Flow from Financing Activities											
Receipts	2 544	16	.6%	(43)	(1.7%)	(27)	(1.0%)	(8)	(50.6%)	454.0%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	2 460	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	84	16	19.0%	(43)	(50.7%)	(27)	(31.7%)	(8)	(50.6%)	454.0%	
Payments	(2 935)	(150)	5.1%	(582)	19.8%	(732)	25.0%	(1 166)	39.4%	(50.1%)	
Repayment of borrowing	(2 935)	(150)	5.1%	(582)	19.8%	(732)	25.0%	(1 166)	39.4%	(50.1%)	
Net Cash from/(used) Financing Activities	(391)	(134)	34.4%	(625)	159.7%	(759)	194.1%	(1 174)	40.4%	(46.8%)	
Net Increase/(Decrease) in cash held	1 080	35 775	3 313.6%	12 538	1 161.4%	48 314	4 475.0%	1 931	(669.9%)	549.3%	
Cash/cash equivalents at the year begin:	4 655	5 590	120.1%	41 365	888.6%	5 590	120.1%	34 681	189.7%	19.3%	
Cash/cash equivalents at the year end:	5 725	41 365	721.3%	53 903	939.9%	53 903	939.9%	36 613	541.0%	47.2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1 260	29.0%	281	6.5%	135	3.1%	2 664	61.4%	4 339	7.9%	502	11.6%
Trade and Other Receivables from Exchange Transactions - Electricity	3 728	71.6%	434	8.3%	115	2.2%	929	17.8%	5 206	9.4%	18	.3%
Receivables from Non-exchange Transactions - Property Rates	1 297	20.5%	414	6.5%	207	3.3%	4 410	69.7%	6 328	11.5%	543	8.6%
Receivables from Exchange Transactions - Waste Water Management	967	9.8%	445	4.5%	336	3.4%	8 139	82.3%	9 887	17.9%	611	6.2%
Receivables from Exchange Transactions - Waste Management	508	8.0%	261	4.1%	210	3.3%	5 385	84.6%	6 364	11.5%	885	13.9%
Receivables from Exchange Transactions - Property Rental Debtors	5	5.9%	2	2.2%	1	1.5%	77	90.4%	85	.2%	16	18.9%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	503	2.2%	4 323	18.9%	2 202	9.6%	15 905	69.4%	22 934	41.6%	1 490	6.5%
Total By Income Source	8 267	15.0%	6 159	11.2%	3 207	5.8%	37 509	68.0%	55 142	100.0%	4 064	7.4%
Debtors Age Analysis By Customer Group												
Organs of State	731	46.8%	224	14.4%	54	3.4%	553	35.4%	1 563	2.8%	-	-
Commercial	1 044	39.7%	698	26.6%	125	4.8%	759	28.9%	2 626	4.8%	-	-
Households	5 635	12.5%	3 797	8.4%	3 838	8.5%	31 942	70.6%	45 212	82.0%	2 574	5.7%
Other	856	14.9%	1 441	25.1%	(811)	(14.1%)	4 255	74.1%	5 741	10.4%	1 490	26.0%
Total By Customer Group	8 267	15.0%	6 159	11.2%	3 207	5.8%	37 509	68.0%	55 142	100.0%	4 064	7.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	3 332	100.0%	-	-	-	-	-	-	3 332	70.4%	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	743	100.0%	-	-	-	-	-	-	743	15.7%	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	624	95.0%	(3)	(4%)	20	3.1%	15	2.3%	657	13.9%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	4 699	99.3%	(3)	(1%)	20	.4%	15	.3%	4 731	100.0%	

Contact Details

Municipal Manager	Mr Japtha Booyse	023 414 8020
Financial Manager	Mr F Sabbat	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

Part V: Operating Revenue and Expenditure	2014/15								2013/14			Q2 of 2013/14 to Q2 of 2014/15	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	57 460	21 207	36.9%	18 219	31.7%	39 426	68.6%	10 728	61.8%	69.8%			
Property rates	-	-	-	-	-	-	-	-	-	-	-		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	120	18	14.6%	18	14.6%	35	29.2%	21	39.5%	(14.9%)			
Interest earned - external investments	150	121	80.7%	47	31.6%	169	112.3%	44	79.3%	6.9%			
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-		
Dividends received	-	-	-	-	-	-	-	-	-	-	-		
Fines	-	-	-	-	-	-	-	-	-	-	-		
Licences and permits	-	-	-	-	-	-	-	-	-	-	-		
Agency services	3 661	803	21.9%	535	14.6%	1 338	36.5%	-	-	(100.0%)			
Transfers recognised - operational	53 146	9 502	17.9%	5 929	11.2%	15 431	29.0%	5 779	30.3%	2.6%			
Other own revenue	383	10 764	2 814.0%	11 689	3 056.0%	22 453	5 870.1%	4 884	2 157.6%	139.3%			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	56 531	15 185	26.9%	13 305	23.5%	28 491	50.4%	14 961	52.3%	(11.1%)			
Employee related costs	11 839	2 202	18.6%	2 621	22.1%	4 823	40.7%	2 598	48.5%	.9%			
Remuneration of councillors	3 145	726	23.1%	726	23.1%	1 453	46.2%	727	45.7%	(1%)			
Debt impairment	-	6	-	4	-	10	-	-	-	(100.0%)			
Depreciation and asset impairment	429	-	-	-	-	-	-	-	-	-	-		
Finance charges	450	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-		
Other Materials	-	-	-	-	-	-	-	-	-	-	-		
Contracted services	-	-	-	-	-	-	-	37	6.4%	(100.0%)			
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	40 667	12 250	30.1%	9 955	24.5%	22 205	54.6%	11 599	57.2%	(14.2%)			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	929	6 022		4 913		10 935		(4 233)					
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	929	6 022		4 913		10 935		(4 233)					
Taxation	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	929	6 022		4 913		10 935		(4 233)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	929	6 022		4 913		10 935		(4 233)					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	929	6 022		4 913		10 935		(4 233)					

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	57 461	20 635	35.9%	18 187	31.7%	38 822	67.6%	11 903	65.9%	52.8%	
Ratpayers and other	4 164	278	6.7%	471	11.3%	749	18.0%	1 622	68.4%	(71.0%)	
Government - operating	53 146	20 236	38.1%	17 669	33.2%	37 905	71.3%	10 237	65.7%	72.6%	
Government - capital	-	-	-	-	-	-	-	-	-	-	
Interest	150	121	80.7%	47	31.6%	169	112.3%	44	79.3%	6.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(53 054)	(14 577)	27.5%	(16 679)	31.4%	(31 255)	58.9%	(17 967)	67.2%	(7.2%)	
Suppliers and employees	(37 826)	(14 577)	38.5%	(16 679)	44.1%	(31 255)	82.6%	(17 967)	68.5%	(7.2%)	
Finance charges	(450)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(14 778)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	4 406	6 058	137.5%	1 509	34.2%	7 567	171.7%	(6 064)	50.3%	(124.9%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Capital assets	-	-	-	(155)	-	(155)	-	(28)	8.4%	459.8%	
Net Cash from/(used) Investing Activities	-	-	-	(155)	-	(155)	-	(28)	8.4%	459.8%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	4 406	6 058	137.5%	1 354	30.7%	7 412	168.2%	(6 091)	54.0%	(122.2%)	
Cash/cash equivalents at the year begin:	13 068	2 139	16.4%	8 198	62.7%	2 139	16.4%	9 997	107.4%	(18.0%)	
Cash/cash equivalents at the year end:	17 475	8 198	46.9%	9 552	54.7%	9 552	54.7%	3 906	71.1%	144.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	454	100.0%	454	100.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	454	100.0%	454	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	454	100.0%	454	100.0%	-	-
Total By Customer Group	-	-	-	-	-	-	454	100.0%	454	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	95	100.0%	-	-	-	-	-	-	95	100.0%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	95	100.0%	-	-	-	-	-	-	95	100.0%	-

Contact Details

Municipal Manager	Mr Stefanus Jooste	023 449 1000
Financial Manager	Mr N W Nortje	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.